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The Gazette of India



EXTRAORDINARY

PART II—Section 3—Sub-section (ii)

PUBLISHED BY AUTHORITY

No. 137]

NEW DELHI, SATURDAY, MARCH 31, 1962/CHAITRA 10,1884

CENTRAL BOARD OF REVENUE

NOTIFICATION

INCOME-TAX

New Delhi, the 26th March 1962

S.O. 969.—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961) and rule 15 of Part A, rule 11 of Part B and rule 9 of Part C of the Fourth Schedule to that Act, the Central Board of Revenue hereby makes the following rules, namely—

THE INCOME-TAX RULES, 1962.

PART I

Preliminary

- 1 Short title and commencement—(1) These rules may be called the Income-tax Rules, 1962
- (2) They shall come into force on the 1st day of April, 1962.
- 2 Definitions—(1) In these rules, unless the context otherwise requires,—
 - (a) "Act" means the Income-tax Act, 1961 (43 of 1961);
 - (b) "Chapter", "section" and "Schedule" mean respectively Chapter and section of, and Schedule to, the Act
- (2) All references to "Forms" in these rules shall be construed as references to the forms set out in Appendix II hereto

PART II

DETERMINATION OF INCOME

A: SALARIES

- 3 Valuation of perquisites.—For the purpose of computing the income chargeable under the head "Salaries" the value of the perquisites (not provided

for by way of monetary payment to the assessee) mentioned below shall be determined In accordance with the following clauses, namely:—

- (a) The value of rent-free residential accommodation shall ordinarily be estimated at a sum equal to,—

where the accommodation is not furnished—10 per cent,

where the accommodation is furnished—12.5 per cent.

of the salary due to the assessee In respect of the period of his occupation of the said accommodation during the relevant previous year, but

- (i) where the fair rental value of the accommodation is in excess of 25 per cent (if furnished) or 20 per cent (if unfurnished) of the employee's salary, the value of the perquisite shall be taken to be 124 per cent or 10 per cent respectively of the salary increased by a sum equal to the amount by which the fair rental value exceeds 25 per cent (when accommodation is furnished) or 20 per cent (when accommodation is unfurnished), of the salary provided that the Income-tax Officer may, having in view the nature of the accommodation, determine the sum by which the 124 per cent or 10 per cent of the salary, as the case may be, is to be increased, as a percentage (not exceeding 100 per cent) of the amount by which the fair rental value exceeds 25 per cent or 20 per cent of the salary as the case may be;
 - (ii) where the assessee claims, and the Income-tax Officer is satisfied, that the sum arrived at on the basis first mentioned exceeds the fair rental value of the accommodation, the value of the perquisite to the assessee shall be limited to such fair rental value.
- (b) The value of residential accommodation provided at a concessional rent shall be determined as the sum by which the value computed in accordance with clause (a) as if the accommodation were provided free of rent, exceeds the rent actually payable by the assessee for the period of his occupation during the relevant previous year.

Explanation.—For the purposes of clauses (a) and (b).—

- (1) the fair rental value shall be,—

- (i) where the accommodation is provided by Government to an officer under its administrative control, the rent which has been or would have been determined as payable to Government by the officer in accordance with the rules framed by Government for allotment of residences for its officers;

- (ii) in any other cases,—

where the accommodation is not furnished, the rent which a similar accommodation would realize in the same locality or the municipal valuation in respect of the accommodation, whichever is higher; and

where the accommodation is furnished, the fair rental value of the accommodation as if it were not furnished, *viz.* the fair rent for the furniture (including airconditioning equipments and refrigerators), calculated at 10 per cent, per annum on the original cost of the furniture, or if the furniture is hired from a third party, the actual hire charges payable therefor;

concerned;

- (ii) employer's contributions to the provident fund account of the assessee;
- (iii) allowances which are exempted from payment of tax.

determined as the sum actually expended by the employer in the maintenance and running of the motor-car during the relevant previous year (including the normal wear and tear where the motor-car is owned by the employer).

- (ii) The value of the motor-car provided for the use of the assessee partly for his personal purposes and partly for business purposes shall be determined to be that part of the sum out of the amount actually expended by the employer in the maintenance and running of the motor-car during the relevant previous year (including the normal wear and tear where the motor-car is owned by the employer) which can reasonably be attributed to the user by the assessee for his private or personal purposes, but where a determination on the basis mentioned above presents difficulty, the value of the perquisite may be determined on the basis provided hereunder:

Value of perquisite per calendar month		
	Where the h.p. rating of the car does not exceed 10 or the cubic capacity of the engine does not exceed 1*88 litres	Where the h.p. rating of the car exceeds 16 or the cubic capacity of the engine exceeds 1-88 litres
	Rs.	Rs.
1. Where the motor-car is owned or hired by the employer and all the expenses of maintenance and running are met or reimbursed to the assessee by the employer	60	125
2. Where the motor-car is owned or hired by the employee but the expenses of maintenance and running for his private or personal purposes are met by the assessee from out of his pocket	25	50

- (iii) Where the assessee owns the motor-car but the actual running or maintenance charges are met, or reimbursed to him, by the employer, the value of the perquisite to the assessee shall be determined as the sum actually expended by the employer which in the opinion of the Income-tax Officer can reasonably be attributed to the user of the car by the assessee for his private or personal purposes.
- (iv) The value of the free use by the assessee of any other type of conveyance provided by the employer shall be determined as the sum actually expended by the employer in the maintenance and running of the conveyance during the relevant previous year (including normal wear and tear, where the conveyance is owned by the employer) which in the opinion of the Income-tax Officer can reasonably be attributed to the user by the assessee for his private or personal purposes.
- (d) The value of the benefit to the assessee resulting from the supply of gas, electric energy or water for his household consumption free of any charge shall be determined as the sum equal to the amount paid on that account by the employer to the agency supplying the gas, electric energy or water, but—
- (i) where such supply is made from resources owned by the employer without purchasing them from any other outside agency, the value therefor shall be taken as nil and

- (ii) where the Income-tax Officer is satisfied that the gas, electric energy or water supply to any assessee are consumed also for the purposes of his official duties, the Income-tax Officer shall determine the value of the benefit to the assessee to be equal to the amount paid on that account by the employer to the agency supplying the gas, electric energy or water or 61 per cent of the salary of assessed whichever is lower.
- (e) The value of the benefit to the assessee resulting from the provision of free education facilities for any member of his household shall be determined as the sum equal to the amount of the expenditure incurred by the employer in that behalf, but where the educational institution itself is maintained and run by the employer for the benefit of all his employees as a group, the value of the perquisite to the assessee shall be determined with reference to the reasonable cost of such education in a similar institution in or near the locality.
- (f) The value of any benefit or amenity resulting from the provision by any undertaking engaged in the carriage of passengers or goods to any employee of the undertaking or to members of his family or his dependent relatives, of journey free of cost or at concessional fares, in any conveyance owned by the undertaking for the purpose of transport of passengers or goods shall be taken as nil.
- (g) The value of any benefit or amenity not included in the preceding clauses of this rule shall be determined on such basis and in such amount as the Income-tax Officer considers fair and reasonable.

B.—INCOME FROM HOUSE PROPERTY

4. **Unrealised rent.**—Under clause (x) of sub-section (1) of section 24, deduction shall be allowed of such part of Income in respect of which tax is payable under the head "Income from house property" as is equal to the amount of rent payable but not paid by a tenant of the assessee and so proved to be lost and irrecoverable where—

- (a) the tenancy is bona fide;
- (b) the defaulting tenant has vacated, or steps have been taken to compel him to vacate the property;
- (c) the defaulting tenant is not in occupation of any other property of the assessee;
- (d) the assessee has taken all reasonable steps to institute legal proceedings for the recovery of the unpaid rent or satisfies the Income-tax Officer that legal proceedings would be useless; and
- (e) the annual value of the property to which the unpaid rent relates has been included in the assessed income of the previous year during which that rent was due and tax has been duly paid on such assessed income:

Provided that the deduction to be allowed on this account shall not exceed the income under the head "Income from house property" included in the total Income as computed without making any deduction under this rule.

C.—PROFITS AND GAINS OF BUSINESS OR PROFESSION

6. **Depreciation.**—(1) Subject to the provisions of sub-rules (2) and (3), the allowance under clause (i) or clause (ii) of sub-section (1) of section 32 in respect of depreciation of buildings, machinery, plant or furniture shall be at a percentage of the actual cost or the written down value, as the case may be, equal to (i) 100 per cent (ii) fifty per cent or (iii) nil per cent of the number shown in the corresponding entry in the second column of the statement in Part I of Appendix I to these rules according as the buildings, machinery, plant or furniture have been used by the assessee in his business or profession during the previous year (i) for a period of 180 days or more, (ii) for a period of less than 180 days but more than thirty days or (iii) for a period of thirty days or less than thirty days, respectively:

Provided that in the case of a seasonal factory worked by the assessee during all the working seasons of the previous year, depreciation shall be allowed as if the

buildings, machinery, plant or furniture had been In use throughout the period the assessee was the owner thereof during the previous year,

(2) In the case of a steamer or a motor vessel purchased second-hand, the allowance under clause (i) of sub-section (1) of section 32 shall be at the percentage of the actual cost as computed in accordance with sub-rule (1) multiplied by the fraction $20/L$, where 'L' is the expectation of life at the date of purchase as indicated in the table given in Part II of Appendix I to these rules.

(3) In the case of any expenditure on additions to ocean-going steamers or motor vessels which has been treated as being capital expenditure for income-tax purposes (eg., the installation of refrigerating plant), the allowance under clause (i) of sub-section (1) of section 32 in respect of such expenditure shall be at the percentage as computed in accordance with sub-rule (1) multiplied by—

- (a) if the expenditure is made before the expiry of the twenty years' life of the steamer or motor vessel,—the fraction $20/E$ where E is the number of years required to complete the twenty years aforesaid;
- (b) if the expenditure is made on or after the expiry of twenty years' life of the steamer or motor-vessel,—the fraction $20/L$ where L is the expectation of life at the date of the incurring of the capital expenditure as indicated in the table given in Part II of Appendix I to these rules, the words "age at the date of purchase" in the table being substituted by the words "age at the date of the incurring of the capital expenditure";
- (c) if the expenditure is made on additions to a steamer or motor vessel purchased second-hand,—the fraction $20/R$ where R is the number of years required to complete the expectation of life at the date of purchase as indicated in the table given in Part II of Appendix I to these rules.

(4) Notwithstanding anything contained in sub-rules (1) to (3), for the assessment year 1961-62 or any earlier assessment year, depreciation in respect of buildings, machinery, plant or furniture shall be allowed at percentages and in the manner specified in rule 8 of the Indian Income-tax Rules, 1922.

0. Prescribed authority for scientific research.—For the purposes of section 35, the 'prescribed authority' shall be the Council of Scientific and Industrial Research, the Indian Council of Agricultural Research or the Indian Council of Medical Research, if may be appropriate to the nature of the scientific research in question.

D.—SPECIAL CASES

7. Income which is partially agricultural and partially from business.—(1) In the case of income "which is partially agricultural income as defined in section 2 and partially income chargeable to income-tax under the head "Profits and gains of business". In determining that part which is chargeable to income-tax the market value of any agricultural produce which has been raised by the assessee or received by him as rent-in-kind and which has been utilised as a raw material in such business or the sale receipts of which are included in the accounts of the business shall be deducted and no further deduction shall be made in respect of any expenditure incurred by the assessee as a cultivator or receiver of rent-in-kind.

(2) For the purposes of sub-rule (1) "market value" shall be deemed to be:—

- (a) where agricultural produce is ordinarily sold in the market in its raw state, or after application to it of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render it fit to be taken to market, the value calculated according to the average price at which it has been so sold during the relevant previous year;
- (b) where agricultural produce is not ordinarily sold in the market in its raw state or after application to it of any process aforesaid, the aggregate of—
 - (i) the expenses of cultivation;
 - (ii) the land revenue or rent paid for the area in which it was grown; and
 - (iii) such amount as the Income-tax Officer finds, having regard to all the circumstances in each case, to represent a reasonable profit.

8. Income from the manufacture of tea.—(1) Income derived from the sale of tea grown and manufactured by the seller in India shall be computed as if it were income derived from business, and forty per cent, of such income shall be deemed to be income liable to tax.

(2) In computing such income an allowance shall be made in respect of the cost of planting bushes in replacement of bushes that have died or become permanently useless. In an area already planted, if such area has not previously been abandoned.

9. Royalties or copyright fees, etc. for literary or artistic work.—(1) Where a claim for an allocation is or *has* been made under section 12AA of the Indian Income-tax Act, 1922 (11 of 1922), in respect of the amount referred to in that section, it shall be dealt with in the following manner, namely:—

(i) where the time taken by the author of the literary or artistic work in the making thereof is more than twelve but less than twenty four months, one half of the amount referred to in the said section shall be included in the total income of the previous year in which the whole amount is received or receivable, and the other half in the total income of the next succeeding previous year; and

(ii) where the time taken is twenty four months or more, one third of the amount referred to in the said section shall be included in the total income of the previous year in which the whole amount is received or receivable and one third of the said amount in the total income of each of the two next succeeding previous years.

(2) Where a claim for an allocation is made by an assessee under section 180 for the assessment year 1962-63 or any subsequent assessment year, it shall be dealt with in the following manner, namely:—

(i) the tax for the assessment year relevant to the previous year in which the whole amount is received or receivable shall be—

(a) the amount of tax payable on the total income as reduced by two-thirds of the amount referred to in section 180 included in the total income of the previous year aforesaid had the total income so reduced been his total income; *plus*

(b) the tax on an amount equal to two-thirds of the amount referred to in section 180 included in the total income of the previous year aforesaid at the rate applicable to a total income of an amount equal to one third of such inclusion; and

(ii) one third of the amount referred to in section 180 included in the total income of the previous year aforesaid shall be included in the total income of each of the two next succeeding previous years and the tax payable, if any, in respect of each of the assessments relevant to the two said succeeding previous years shall be reduced by an amount equal to one half of the tax referred to in sub-clause (b) of clause (1).

10. Determination of income in the case of non-residents.—In any case in which the Income-tax Officer is of opinion that the actual amount of the Income accruing or arising to any non-resident person whether directly or indirectly, through or from any business connection in India or through or from any property in India or through or from any asset or source of income in India or through or from any money lent at interest and brought into India in cash or in kind cannot be definitely ascertained, the amount of such income for the purposes of assessment to income-tax and sur-tax may be calculated:—

(i) at such percentage of the turnover so accruing or arising as the Income-tax Officer may consider to be reasonable, or

(ii) on any amount which bears the same proportion to the total profits and gains of the business of such person (such profits and gains being computed in accordance with the provisions of the Act), as the receipts so accruing or arising bear to the total receipts of the business, or

(iii) in such other manner as the Income-tax Officer may deem suitable.

11. Determination of income from transactions with non-residents.—The profits and gains derived from any business carried on in the manner referred to in

section 92 may be determined for the purposes of assessment to income-tax and super-tax according to rule 10.

PART III

Assessment' Procedure

12. Return of Income.—(1; The return of income required to be furnished under sub-section (1) or sub-section (2) or sub-section (3) of section 139 shall, in the case of a company, be in Form No. 1 and shall be verified in the manner indicated therein.

(2) The return of Income required to be furnished under sub-section (1) or sub-section (2) or sub-section (3) of section 139 shall, in the case of a person not being a company, be in Form No. 2 and shall be verified in the manner indicated therein.

(3) Notwithstanding anything contained in sub-rule (2), the return of income required to be furnished under sub-section (1) or sub-section (2) or sub-section (3) of section 139 may be furnished in the case of a person, not being a company, whose income does not include any profits and gains of business or profession (not being a share as a partner in a firm or as a member of an association of persons or a body of individuals)—

(i) where the income consists of income chargeable under the head "Salaries" or "Interest on securities" or "Income from other sources" only, in Form No. 3;

(ii) In other cases, in Form No. 4; and shall in each case be verified in the manner indicated in the respective form.

(4) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3), where a return of income relates to the assessment year 1961-82 or any earlier assessment year, it shall be furnished in the appropriate form prescribed in rule 19 of the Indian Income-tax Rules, 1922 and shall be verified in the manner indicated therein.

(5) Where a return of Income furnished by an assessee has been prepared by an authorised representative specified in clause (iii) or clause (iv) or clause (v) or clause (vi) or clause (vii) of sub-section (2) of section 288, the return shall be accompanied by a certificate from such authorised representative in Form No. 5 which shall be verified in the manner indicated therein.

13. Application for extension of time for filing return of Income.—The application to the Income-tax Officer under the proviso to sub-section (1), or the proviso to sub-section (2), of section 139 for seeking an extension of the date for furnishing the return of income shall be in Form No. 6.

14. Form of verification under section 142.—The information which a person is required by the Income-tax Officer to furnish under clause (ii) of sub-section (1) of section 142 shall be verified in the following manner, namely:—

"I declare that to the best of my knowledge and belief, the information furnished in the statement/statements is correct and complete and other particulars shown therein are truly stated".

16. Notice of demand for regular assessment, etc.—(1) Subject to the provisions of rules 16 and 38, the notice of demand under section 156 shall be in Form No. 7.

(2) In cases where the notice of demand relates to tax in respect of any assessment year commencing on or after the 1st April, 1962 it shall be accompanied by the assessment form in Form No. 8 and where the notice of demand relates to tax in respect of the assessment year commencing on the 1st April, 1901 or any earlier assessment year, the notice of demand shall be accompanied by the assessment form as prescribed in rule 20 of the Indian Income-tax Rules, 1922.

16 Notice of demand for provisional assessment.—Notwithstanding anything contained in rule 15, the notice of demand relating to any tax due in consequence of a provisional assessment made under section 141 shall be in Form No. 9.

PART IV

Tax Exemptions

17. **Notice for accumulation of income by charitable trusts.**—The notice to be given to the **Income-tax Officer** under sub-section (2) of section 11 shall be in Form No. 10.

18. **Accommodation and amenities to be provided by hotels.**—For the purpose of clause (d) of sub-section (3) of section 84, a hotel should have—

- (a) not less than fifty guest rooms (at least fifty per cent, of which are single rooms) with attached bath rooms, equipped with modern sanitary fittings, if it is situated in a town with a population of five lakhs or more; or
- (b) not less than twenty five guest rooms (at least twenty five per cent. of which are single rooms) with attached bath rooms, equipped with modern sanitary fittings, if it is situated in a town with a population of less than five lakhs.

19. **Computation of capital employed in an industrial undertaking or a hotel.**—

(1) For the purposes of section 84, the capital employed in an undertaking or a hotel to which the said section applies shall be taken to be -

- (a) in the case of assets acquired by purchase and entitled to depreciation—
 - (i) if they have been acquired before the computation period, their written down value on the commencing date of the said period;
 - (ii) if they have been acquired on or after the commencing date of the computation period, their average cost during the said period;
- (b) in the case of assets acquired by purchase and not entitled to depreciation—
 - (i) if they have been acquired before the computation period, their actual cost to the assessee;
 - (ii) if they have been acquired on or after the commencing date of the computation period, their average cost during the said period;
- (c) in the case of assets being debts due to the person carrying on the business, the nominal amounts of those debts;
- (d) in the case of any other assets, the value of the assets when they became assets of the business:

Provided that If any such asset has been acquired within the computation period, only the average of such value shall be taken in the same manner as average cost is to be computed.

Explanation.—For the purposes of clauses (a) and (b) of this sub-rule, the value of any building, machinery or plant or any part thereof which having been previously used for any purpose is transferred to the undertaking or hotel at the time of its formation, shall not be taken into account for computing the capital employed in cases to which the Explanation to section 84 applies.

(2) Where the price of any asset has been satisfied otherwise than in cash, the then value of the consideration actually given for the asset shall be treated as the price at which the asset was acquired.

(3) Any borrowed money and debt due by the person carrying on the business shall be deducted and in particular there shall be deducted any debts incurred in respect of the business for Income-tax and super-tax or for advance payments due under any provision of the Act:

Provided that any such debt for Income-tax or super-tax shall, for the purpose of this sub-rule, be deemed to have become due—

- (a) In the case of income-tax and super-tax on the last day of the period of time within which the tax is payable under section 220;
- (b) in the case of any advance payment due under any provision of the Act or of any provisional tax paid under section 141 on the date on which, under the provisions of section 211 or section 212 or section 213 or section 220, as the case may be, the payment first became due.

(4) Any Investments the Income from which is not to be taken into account in computing the **profit** of the business and any moneys not required for the purposes of the **business, shall be** left out of account, but where any investments in the beneficial ownership of the person carrying on the business are so left out of account, the sum (If any) to be deducted under sub-rule (1) in respect of borrowed money shall be computed as if the principal of the borrowed money were reduced by the value of those investments.

(5) For the purpose of ascertaining the average amount of capital employed in a business during any computation period, the profits or losses made in that period shall, except so far as the contrary is shown, be deemed—

- (a) to have accrued at an even rate throughout the said period; and
 - (b) to have resulted, as they accrued, in a corresponding increase or decrease, as the case may be, in the capital employed in the business.
- (6) In this rule,—
- (i) 'average cost in relation to any asset' means such proportion of the actual cost thereof as the number of days of the computation period during which such asset is used in the business bears to the total number of the days comprised in the said period;
 - (ii) 'computation **period**' means the period for which the profits and gains of the undertaking or hotel are computed under sections 28 to 43;
 - (iii) 'depreciation' means the allowance admissible under clause (i) or clause (ii) or clause (iv) of sub-section (1) of Section 32;
 - (iv) 'Written-down-value' means the written-down-value computed under sub-section (8) of section 43 as if for the words 'previous year' the words 'computation period' were substituted.

20. Computation of portion of dividend paid by new industrial undertakings or hotels on which tax is not payable.—(1) The amount of that part of dividend paid or deemed to be paid to a shareholder by a company in respect of any previous year (hereinafter in this rule referred to as the 'previous year aforesaid'), whether in respect of ordinary share capital or of preference share capital, on which tax is not payable by the shareholder under section 85 or sub-section (2) of section 101 shall be determined in accordance with sub-rules (2) to (6).

(2) The aggregate of the profits and gains of the company on which tax is or was not payable under section 84 or sub-section (1) of section 101 of the Act or sub-section (1) of section 15C of the Indian Income-tax Act, 1922 (11 of 1922), in respect of the previous year aforesaid and of the previous years preceding the previous year aforesaid shall first be ascertained.

(3) From the amount ascertained as in sub-rule (2) shall be deducted the aggregate of the amounts of dividends, paid or deemed to be paid by the company in respect of the said proceeding previous years, on which tax was not paid under section 85 or sub-section (2) of section 101 of the Act or sub-section (4) of section 15C of the Indian Income-tax Act, 1922 (11 of 1922).

(4) The dividend paid or deemed to be paid by the company in respect of the previous year aforesaid shall be regarded as having been paid out of its funds in the following order, namely:—

- (i) first, out of, and to the extent of, the resultant sum determined as in sub-rule (3); and
- (ii) then, out of the remaining funds.

(5) The part of the dividend which is regarded as having been paid out of the sum mentioned in clause (1) of sub-rule (4) shall be the amount on which tax is not payable under section 85 or sub-section (2) of section 101 and "in the certificate to be given under sub-rule (4) of rule 31, this part shall specifically be indicated.

(6) The entire amount of dividends paid as a result of declaration in a meeting held to consider the accounts of the company in respect of any previous year will constitute dividends paid in respect of that previous year,

21. Limits for Ufe Insurance premla In the case of authors, etc.—(1) In the case of an individual being an author, playwright, artist, musician or actor, the

total amount in respect of which a deduction of income-tax is allowed under sub-section (1) of section 87 shall not exceed—

- (i) an amount equal to the aggregate of 33-1/3 per cent, of the income from such profession included in his total income and of twenty-five per cent, of the remaining part of the total income; or
 - (ii) an amount of Rs. 8,000 as increased by 8-1/3 per cent, of the income from such profession included in his total income, subject to a maximum of Rs. 12,000, whichever is less.
- (2) Sub-rule (1) shall not apply for any assessment year preceding the assessment year 1362-63.

PART V

REGISTRATION OF FIRMS

22. **Application for registration of a firm.**—(1) An application for registration of a firm for the purposes of the Act shall be made in accordance with the provisions of sub-rules (2) to (5).

(2) Where the application is made before the end of the relevant previous year—

- (i) and where no change in the constitution of the firm or the shares of the partners has taken place during the previous year before the date of the application—

(a) the application shall be made in Form No. 11; and

- (b) it shall be accompanied by the original instrument evidencing the partnership at the date of the application together with a copy thereof. A certified copy of the instrument together with a duplicate copy thereof may be attached to the application if, for sufficient reason, the original instrument cannot be produced;

- (ii) and where any change or changes in the constitution of the firm or the shares of the partners have taken place during the previous year before the date of the application—

(a) the application shall be made in Form No. 11A; and

- (b) it shall be accompanied by the original instrument or instruments evidencing the partnership as in existence from time to time during the previous year upto the date of the application together with copies thereof. A certified copy of the instrument or instruments together with a duplicate copy thereof may be attached to the application if, for sufficient reason, the original instrument or instruments cannot be produced.

(3) Where after the date of making an application under sub-rule (2), any change or changes in the constitution of the firm or the shares of the partners have taken place during the previous year, a fresh application shall be made after each such change takes place in accordance with the provisions of sub-clauses (a) and (b) of clause (ii) of sub-rule (2) and the time limit prescribed in sub-section (4) of section 184 shall apply to each such application,

(4) Where the application is made after the end of the relevant previous year—

- (i) and where no change in the constitution of the firm or the shares of the partners has taken place during the said previous year and up to the date of the application, the application shall be made in accordance with the provisions of sub-clauses (a) and (b) of clause (i) of sub-rule (2);

- (ii) and where any change or changes in the constitution of the firm or the shares of the partners have taken place during the said previous year and/or after the end of the previous year but before the date of the application—

(a) the application shall be made in Form No. 11A; and

- (b) it shall be accompanied by the original instrument or instruments evidencing the partnership as in existence from time to time during

the previous year and upto the date of the application together with copies thereof. A certified copy of the instrument or instruments together with a duplicate copy thereof may be attached to the application if, for sufficient reason, the original instrument or instruments cannot be produced.

(5) The application shall be signed personally by all the partners (not being minors) in the firm as constituted at the date of the application and, in the case of a dissolved firm, personally by all the persons (not being minors) who were partners in the firm immediately before its dissolution and by the legal representative of any such partner who is deceased so, however, that in the case of any partner who is absent from India or is a lunatic or an idiot, the application may be signed by any person duly authorised by him in this behalf, or, as the case may be, by a person entitled under law to represent him.

23. Intimation regarding subsequent changes in constitution, etc.—If after the date of the application, or of the last application where more than one application has been made, for registration of a firm for any assessment year and before the assessment for that assessment year is completed by the Income-tax Officer, so far as is known to the firm, any change or changes take place in the constitution of the firm or the shares of the partners, the details of such change or changes shall be communicated by the firm to the Income-tax Officer as soon as possible after each such change takes place.

24. Declaration for continuation of registration.—The declaration to be furnished under sub-section (7) of section 184 shall be in Form No. 12 and shall be verified in the manner indicated therein and shall be signed by the persons concerned in accordance with sub-rule (5) of rule 22.

25. Certificate of registration.—The certificate under sub-section (4) of section 185 shall be recorded on the last of the instruments evidencing the partnership during the relevant previous year (or on the certified copy submitted in lieu thereof) attached with the application for registration of the firm made in accordance with sub-rules (2) to (4) of rule 22.

PART VI

DEDUCTION OF TAX AT SOURCE

26. Prescribed rate of exchange for salaries.—The prescribed rate of exchange for the calculation of the value in rupees of any income chargeable under the head "Salaries" which is payable to the assessee out of India in sterling by or on behalf of Government shall be 1s. 6d. per rupee.

27. Prescribed arrangements for declaration and payment of dividends within India.—The arrangements referred to in sections 194, 195, 236 and 286 to be made by a company for the declaration and payment of dividends (including dividends on preference shares) within India shall be as follows:—

- (1) The share-register of the company for all shareholders shall be regularly maintained at its principal place of business within India, in respect of any assessment year from a date not later than the 1st day of April of such year.
- (2) The general meeting for passing the accounts of the previous year relevant to the assessment year and for declaring any dividends in respect thereof shall be held only at a place within India.
- (3) The dividends declared, if any, shall be payable only within India to all shareholders.

28. Applications for certificates for deduction of tax at lower rates.—(1) An application by a person other than a company for a certificate under clause (a) of sub-section (1) of section 197 in respect of interest on securities shall be made in Form No. 13.

(2) An application by a person, other than a company, for a certificate under the proviso to section 194 shall be made in Form No. 14.

(3) An application by a person, other than a company, for a certificate under clause (b) of sub-section (1) of section 197 shall be made in Form No. 14A.

29. Certificate of no deduction of tax or deduction at lower rates from dividends.—(1) The Income-Tax Officer may give a certificate in accordance with the

proviso to section 194 or clause (b) of sub-section (1) of section 197 authorising the payment of a dividend to a shareholder, other than a company, without deduction of tax or, as the case may be, without deduction of super-tax or after deduction of super-tax at rates lower than the rates in force only if the following conditions are satisfied, namely:—

(a) The shares in respect of which the certificate is sought for by him—

(i) are shares in public companies, and

(ii) stand in his name and are beneficially owned by him, and the dividends therefrom are not includible in the total income of any other person under sections 60 to 64,

or

stand in his name and are held by him under trust wholly for charitable or religious purposes, and the dividends therefrom are exempt from tax under the provisions of sections 11 and 13.

(b) An application for the certificate is made to the Income-tax Officer in accordance with sub-rule (2) or sub-rule (3), as the case may be, of rule 28.

(2) The certificate shall be valid for such period (not exceeding three years from the date of certificate), as the Income-tax Officer may specify therein, unless it is cancelled by him at any time before the expiry of the specified period. An application for a fresh certificate may be made, if required, alter the expiry of the period of validity of the earlier certificate.

(3) The certificate shall be valid only for the person named therein, and shall cease to be operative from the date of notice to the company of the transfer of any of the shares mentioned therein to another person, in respect of the shares so transferred.

(4) The certificate shall be issued direct to the Principal Officer of the company under advice to the applicant shareholder.

(5) The certificate shall be issued in Form No. 15.

30. Time and mode of payment to Government account of tax deducted at source.—(1) All sums deducted in accordance with the provisions of sections 102 to 195 shall be paid to the credit of the Central Government—

(a) in the case of deduction by or on behalf of Government, on the same day; and

(b) in all other cases, within one week from the date of such deduction or the date of receipt of the chalan by the person making the deduction, as the case may be:

Provided that in cases falling under clause (b) of this sub-rule, the Income-tax Officer may, in special cases and with the approval of the Inspecting Assistant Commissioner, permit an employer to pay the income-tax and super-tax deducted from any income chargeable under the head "Salaries" quarterly on June 15th, September 15th, December 15th and March 15th.

(2) The person responsible for making the deduction from any income chargeable under the head "Salaries" or, in cases covered by sub-section (5) of section 192, the trustees shall pay the amount of tax so deducted to the credit of the Central Government by remitting it within the time prescribed in sub-rule (1) into the Government Treasury or office of the Reserve Bank of India or of the State Bank of India accompanied by an income-tax chalan, blank copies of which shall be supplied by the Income-tax Officer on request for the purpose:

Provided that on receipt of the return referred to in rule 32 or rule 33 the Income-tax Officer may, if so expressly requested and if satisfied that there is sufficient ground for the request, himself have the necessary chalans prepared and forwarded to the person concerned, who shall thereupon pay the amount to the credit of the Central Government in the manner above described:

Provided further that where the deduction is made by or on behalf of Government, the amounts shall be credited within the time and in the manner provided without the production of a chalan.

(3) The person responsible for making deduction under sections 193, 194 and 195 shall pay the amount of tax so deducted to the credit of the Central Government by remitting it within the time prescribed in sub-rule (1) into the Government

Treasury or office of the Reserve Bank of India or the State Bank of India accompanied by an income-tax chalan, blank copies of which will be supplied by the Income-tax Officer on request for the purpose, provided that where the deduction is made by Or on behalf of Government the amount shall be credited within the time and In the manner aforesaid without the production of a chalan,

31. Certificates of lax deducted at source.—(1) The certificate of deduction of Lax to be furnished under section 203 by any person paying income chargeable under the head 'Salaries' shall be in Form No. 16,

(2) The certificate of deduction of tax to be furnished under section 203 by any person paying interest on a security of the Central Government or of a State Government, shall be in Form No. 17.

(3) The certificate of deduction of tax to be furnished under section 203 by 3ny person paying interest on debentures or other securities for money issued by or on behalf of a local authority or a company or a corporation established by a Central, State or Provincial Act shall be in Form No. 18,

(4) The certificate of deduction of tax to be furnished by the principal officer of a company under section 203 in respect of dividends shall be in Form No. 19.

(5) The certificate of deduction of tax to be furnished under section 203 by any person paying any sum, not being: a sum referred to in sub-rules (1) to (4), chargeable under the provisions of the Act shall be in Form No. 20.

32. Monthly return of deduction of tax from "Salaries".—(1) In the case of income chargeable under the head "Salaries" where deduction is made except by or on behalf of Government, the person responsible for paying the income shall forthwith send a return in Form No. 21 to the Income-tax Officer specified in sub-rule (2).

(2) The return referred to in sub-rule (1) shall be sent—

(i) in cases where the jurisdiction over the employees has been vested in any particular Income-tax Office" under section 126, to that Income-tax Officer;

(ii) in any other case, to the Income-tax Officer within whose nrea of jurisdiction the office of the person responsible for paying the salaries is situated (u, where there is more than one Income-tax Officer having jurisdiction in the same area, the Income-tax Officer specified by the Commissioner).

(3) The return referred to in sub-rule (1) shall in the cases covered by clause •(il) of sub-rule (2), be drawn up in separate parta one for each place where the employees are stationed and an additional extract of those parts relating to employees who are residing outside the jurisdiction of the Income-tax Officer referred to in the said clause shall also be sent with the return.

33. Return of deduction of tax from contributions paid by the trustees of an approved superannuation fund.—(1) In cases where the trustees of an approved superannuation fund pay any contributions made by an employer, including interest on such contributions, to an employee during his life-time, they shall forthwith send to the Income-tax Officer specified in sub-rule (2) of rule 32, a return in Form No. 22.

(2) The provisions of sub-rule (3) of rule 32 shall apply in relation to the return referred to in sub-rule (1) as they apply in relation to the return referred to in sub-rule (1) of rule 32.

34. Return In lieu of monthly return under rule 32.—In the case of income chargeable under the head "Salaries" where deduction is made except by or on behalf of Government, the Commissioner may, in his discretion, waive the requirement of rule 32 regarding the submission of the detailed monthly return subject rto the following conditions and any other condition which he may prescribe:—

(i) A certificate in Form No. 23 shall be furnished to the Income-tax Officer mentioned In sub-rule (2) of rule 32 immediately after the end of each month;

(ii) in the case of an employee leaving service, the particulars in Form No. 21 shall be sent forthwith to the Income-tax Officer aforesaid.

35. **Annual return of salaries paid and tax deducted therefrom.**—(1) The return to be delivered to the Income-tax Officer under sub-section (1) of section 206 within thirty days from the 31st day of March in each year shall be prepared in Form No. 24 and shall be verified in the manner indicated therein.

(2) The return referred to in sub-rule (1) shall be delivered to the Income-tax Officer specified in sub-rule (2) of rule 32.

(3) The provisions of sub-rule (3) of rule 32 shall apply in relation to the return referred to in sub-rule (1) as they apply in relation to the return referred to in sub-rule (1) of rule 32.

(4) The minimum income under the head "Salaries" referred to in clause (a) of sub-section (1) of section 206 shall be Rs. 600 less than the maximum amount which, if it were the total income, would be exempt from tax in the hands of an individual in the financial year in which the income is earned:

Provided that in any case in which any tax was deducted at source from payments chargeable under the head "Salaries" full particulars thereof shall be included in the return prescribed in sub-rule U).

36. **Prescribed persons** (or section 206.—In the case of offices of the Government the return under sub-section (1) of section 206 shall be furnished by—

- (a) Civil Audit Officers/Pay and Accounts Officers for all Gazetted Officers and others who draw their pay from audit offices/Pay and Accounts Offices on separate bills; and also for all pensioners who draw their pensions from audit offices.
- (b) Treasury Officers for all gazetted officers and others who draw their pay from treasuries on separate bills without counter-signature and also for all pensioners who draw their pensions from treasuries.
- (c) Heads of Civil or Military offices for all non-gazetted officers whose pay is drawn on establishment bills or on bills countersigned by the head of office.
- (d) Forest disbursing officers and Public Works Department Disbursing Officers in cases where direct payment from treasuries is not made, for themselves and their establishments.
- (e) Head Postmasters for (i) themselves, their gazetted subordinates and the establishments of which the establishment pay bills are prepared by them and (ii) gazetted supervising and controlling officers of whose headquarters post office they are incharge and (iii) pensioners drawing their pensions through post offices; Head record clerks for themselves and all the staff whose pay is drawn in their establishment pay bills; Divisional Engineers in respect of Telegraph and Telephone Engineering Divisions; Accounts Officers, Stores and Workshops for the Stores and Workshops organisation and the Disbursing officers in the case of the Administrative and Audit offices.
- (f) (i) Controllers of Defence Accounts for Defence Services Officers and others including civilian Gazetted Officers under their payment control.
 (ii) Officer Commanding Air Force Central Accounts Office, New Delhi—For Air Force Officers and others for whom IRLAs are maintained by them,
 (iii) Supply officer in-charge Naval Pay Office, Bombay—For Navy Officers and ratings for whom IRLAs are maintained by them,
 (iv) Chief Accounting Officer, London—Defence Services Personnel serving in or attached to High Commission in U.K.
- (g) The Financial Adviser and Chief Accounts Officer/Deputy Financial Adviser and Chief Accounts Officer of the Railways concerned for all Railway employees including the employees of the Railway Audit Department under their payment control.
- (h) Heads of offices in the Missions and Posts abroad for themselves and for all gazetted and other officers under their administrative control.
- (i) Trade Commissioners abroad, wherever their establishments are Independent of the Missions, for themselves and for all gazetted and other officers under their administrative control.

(j) The Chief Accounts Officers, Inu'a Supply Mission, Washington and India Stores Department, London, for themselves and for the gazetted and other officers under their administrative control.

(k) The Director/Managers of the Tourist offices abroad, for themselves and for the gazetted and other officers under their administrative control,

37. Returns regarding tax deducted at source in other cases.—(1) In the case of income chargeable under the head "Interest on securities" where the deduction is not made by or on behalf of the Government, the person making deduction of tax under section 193 shall within fourteen days of the date of deduction send to the Income-tax Officer having jurisdiction to assess him a statement in Form No. 25.

(2) The person making deduction of tax in accordance with section 194 from dividends shall within fourteen days of the date of deduction send to the Income-tax Officer assessing the company a statement in Form No. 26.

(3) The person making deduction of tax in accordance with sections 193, 194 and 195 from any payment made to—

(i) a person, not being a company, who is a non-resident or a resident but not ordinarily resident, or

(ii) a company which is neither an Indian company nor a company which has made the prescribed arrangements for the declaration and payment of dividends within India,

shall within fourteen days of the date of deduction send to the Income-tax Officer having jurisdiction to assess him a statement in Form No. 27.

PART VII

Payment of Advance Tax;

38. Notice of demand.*—Notwithstanding anything contained in rule 15, the notice of demand under section 156 to be served upon the assessee in pursuance of an order under section 210 shall be in Form No. 28.

39. Estimate of advance-tax.—The estimate which an assessee has to send to the Income-tax Officer under sub-section (1) or sub-section (2) or sub-section (3) of section 212 shall be in Form No. 29.

40. Waiver of interest.—The Income-tax Officer may reduce or waive the interest payable under section 215 or section 217 in the cases and under the circumstances mentioned below, namely—

(1) When the relevant assessment is completed more than one year after the submission of the return, the delay in assessment not being attributable to the assessee,

(2) Where a person is under section 163 treated as an agent of another person and is assessed upon the latter's income.

(3) Where the assessee has income from an unregistered firm assessed under the provisions of clause (b) of section 183.

(4) Where the previous year is the financial year or any year ending about the close of the financial year and large profits are made after the 1st March (or the 15th March in cases where the proviso to section 211 applies) in circumstance which could not be foreseen,

(5) Any case in which the Inspecting Assistant Commissioner considers that the circumstances are such that a reduction or waiver of the interest payable under section 215 or section 217 is justified.

PART VIII

Refunds

41. Refund claim.—(1) A claim for refund under Chapter XIX shall be made in Form No. 30.

(2) The claim under sub-rule (1) shall be accompanied by a return in the form prescribed under section 139 unless the claimant has already made such a return to the Income-tax Officer.

(3) Where any part of the total income of a person making a claim for refund of tax consists of dividends or any other income from which tax has been deducted under the provisions of sections 192 to 195, the claim shall be accompanied by the certificates prescribed under section 203.

(4) The claim under sub-rule (1) may be presented by the claimant in person or through a duly authorised agent or may be sent by post.

PART IX

Tax Clearance Certificates

42. Application for tax clearance certificate.—(1) An application under section 230 for a tax clearance certificate or an exemption certificate may be made in Form No. 31 to any competent authority.

(2) Where the applicant is a person domiciled in India or is a person who has been assessed by an Income-tax Officer anywhere in India, the application shall be accompanied by an authorisation in Form No. 32 to be obtained by the applicant from the Income-tax Officer who has jurisdiction to assess him.

43. Form of certificate.—(1) A tax clearance certificate issued under sub-section (1) of section 230 shall be in Form No. 33 and shall be valid for the period mentioned therein.

(2) An exemption certificate issued under the proviso to sub-section (1) of section 230 shall be in Form No. 34 and shall be valid for the period mentioned therein.

44. Production of certificate.—Any person leaving India shall, at the request of any Customs Officer, produce to him for examination the tax clearance certificate or the exemption certificate, as the case may be.

PART X

*Appeal**

45. Form of appeal to Appellate Assistant Commissioner.—(1) An appeal under section 246 or section 247 or section 248 to the Appellate Assistant Commissioner shall be made in Form No. 35.

(2) The form of appeal prescribed by sub-rule (1), the grounds of appeal and the form of verification appended thereto shall be signed—

- (a) in the case of an individual, by the individual himself; where the individual is absent from India, by the individual concerned or by some person duly authorised by him in this behalf; and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;
- (b) in the case of a Hindu undivided family, by the Karta, and, where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;
- (c) in the case of a company or local authority, by the principal officer thereof;
- (d) in the case of a firm, by any partner thereof, not being a minor;
- (e) in the case of any other association, by any member of the association or the principal officer thereof; and
- (f) in the case of any other person, by that person or by some person competent to act on his behalf.

46. Mode of service.—(1) The intimation of any such order as is referred to in clause (c) of sub-section (2) of section 249 shall be served in the same manner as is laid down in section 282 for the service of a notice or requisition.

(2) Any other order, not being a notice or requisition, which is to be sent or communicated to, or served on, any person shall be sent, communicated or served either by post or as if it were a summons issued by a court under the Code of Civil Procedure, 1908 (5 of 1908).

47. Form of appeal and memorandum of cross objections to Appellate Tribunal.—(1) An appeal under sub-section (1) or sub-section (2) of section 253 to the Appellate Tribunal shall be made in Form No. 36.

(2) A memorandum of cross objections under sub-section (4) of section 263 to the Appellate Tribunal shall be made in Form No. 36A.

48. Form of application for reference to High Court.—An application under sub-section (1) of section 25G requiring the Appellate Tribunal to refer to the High Court any question of law shall be made in Form No. 37.

PART XI

Authorised Representatives

49. Definitions.—In this part—

- (a) "authorised income-tax practitioner" means any authorised representative as defined in clause (v) or clause (vi) or clause (vii) of sub-section (2) of section 288;
- (b) "prescribed authority" means the prescribed authority referred to in rule 52;
- (c) "register" means the register of income-tax practitioners referred to in rule 52;

50. Accountancy examination recognised.—The following accountancy examination is recognised for the purpose of clause (v) of sub-section (2) of section 288:—

The National Diploma in Commerce awarded by the All-India Council for Technical Education under the Ministry of Scientific Research and Cultural Affairs, New Delhi, provided the diploma-holder has taken Advanced Accountancy and Auditing as an elective subject for the Diploma Examination.

51. Educational qualifications prescribed.—The following educational qualifications are prescribed for the purpose of clause (vi) of sub-section (2) of section 288:—

A degree in Commerce or Law conferred by any of the following Universities:—

I. Indian Universities;

Any Indian university incorporated by any law for the time being in force.

II. Rangoon University;

III. English and Welsh Universities:

The Universities of Birmingham, Bristol, Cambridge, Durham, Leeds, Liverpool, London, Manchester, Oxford, Reading, Sheffield and Wales.

IV. Scottish Universities:

The Universities of Aberdeen, Edinburgh, Glasgow and St. Andrews.

V. Irish Universities:

The Universities of Dublin (Trinity College), the Queen's University, Belfast and the National University of Dublin.

VI. Pakistan Universities:

Any Pakistan University incorporated by any law for the time being in force.

52. Prescribed authority for section 288(5) (b).—For the purposes of clause (b) of sub-section (5) of section 288, the "prescribed authority" shall be the Commissioner having jurisdiction over the case in the proceedings connected with which the income-tax practitioner is alleged to be guilty of misconduct.

53. Register of income-tax practitioners.—Every Commissioner shall maintain in Form No. 38 a register of authorised income-tax practitioners to whom certificates of registration have been issued by him under rule 55.

54. Application for registration.—(1) Any person who wishes to have his name entered as an authorised income-tax practitioner in the register shall apply to the Commissioner within whose area of jurisdiction he has been practising. The application shall be made in Form No. 39 and shall be accompanied by documentary evidence regarding his eligibility for income-tax practice under clause (v), or clause (vi) or clause (vii) of sub-section (2) of section 288.

(2) The applicant shall also furnish such further information as the Commissioner may require in connection with the disposal of the application.

55. Certificate of registration.—If the Commissioner is satisfied that the applicant fulfils the requirements of clause (v) or clause (vi) or clause (vii) of sub-section (2) of section 288 and has been practising before income-tax authorities for not less than one year on the date of the application, the Commissioner shall enter the name of the applicant in the register and issue him a certificate of registration in Form No. 40.

56. Cancellation of certificate.—(1) A certificate of registration shall stand cancelled when the name of the holder of the certificate is removed from the register under these rules.

(2) When the name of the holder of the certificate is removed from the register, the Commissioner maintaining the register shall notify the fact of such removal to the authorised income-tax practitioner concerned and also to other Commissioners of Income-tax (who shall notify the fact of the removal to the income-tax authorities subordinate to them) and to the Appellate Tribunal.

57. Cancellation of certificate obtained by misrepresentation.—(1) If at any time the Commissioner is satisfied that a certificate of registration was obtained by misrepresentation as to an essential fact, he shall order the removal of the name of the Income-tax practitioner from the register.

(2) No order under sub-rule (1) shall be passed unless the authorised income-tax practitioner has been given a reasonable opportunity of being heard in regard to the proposed removal.

58. Removal of name of authorised Income-tax practitioner who is Insolvent or on whom penalty has been imposed.—During the period for which a person whose name has been entered in the register is in the circumstances referred to in clause (b) or clause (c) of sub-section (4) of section 288 disqualified to represent an assessee, his name shall be removed from the register and shall be re-entered only after the completion of the aforesaid period.

59. Prescribed authority to order an Inquiry.—No order directing that an authorised income-tax practitioner shall be disqualified to represent an assessee shall be passed under clause (b) of sub-section (5) of section 288 except after an Inquiry held as far as may be in the manner hereinafter provided in rules 60 to 61.

60. Charge-sheet.—Where the prescribed authority on the basis of information in its possession is of the opinion that *prima facie* an authorised Income-tax practitioner is guilty of misconduct in connection with any income-tax proceedings, it shall frame definite charges against the income-tax practitioner and shall communicate them in writing to him together with a statement of the allegations in support of the charges. The authorised income-tax practitioner shall be required to submit within such time as may be specified by the prescribed authority a written statement of his defence and also to state whether he desires to be heard in person.

61. Inquiry Officer.—The prescribed authority shall, unless it proposes to conduct the Inquiry itself, appoint an Inquiry Officer, not below the rank of an Assistant Commissioner of Income-tax, to conduct the inquiry and shall inform the authorised income-tax practitioner of the appointment of such an Inquiry Officer.

62. Proceeding before Inquiry Officer.—(1) On receipt of the written statement of defence, or if no such statement is received within the time specified, the Inquiry Officer shall inquire into such of the charges as are not admitted.

(2) The Inquiry Officer shall, in the course of the inquiry, consider such documentary evidence and take such oral evidence as may be relevant or material to regard to the charges. The authorised income-tax practitioner shall be entitled to cross-examine witnesses examined in support of the charges and to give evidence in person. If the Inquiry Officer declines to examine any witness on the ground that his evidence is not relevant or material, he shall record his reasons in writing.

(3) At the conclusion of the inquiry, the Inquiry Officer shall prepare a report of the inquiry, recording his findings on each of the charges together with the reasons therefor.

63. Order of the prescribed authority.—(1) The prescribed authority shall consider the report of the Inquiry Officer and record its findings on each charge and

where It does not agree with the findings of the Inquiry Officer, shall record th* reasons for Its disagreement

(2) If the prescribed authority is satisfied on the basis of its findings OH th* Inquiry Officer's report that the authorised income-tax practitioner is guilty of Misconduct in connection with any income-tax proceedings, it shall pass an order directing that the authorised income-tax practitioner shall be disqualified \o j»present an assessee under sub-section (1) of section 288 for such period as ii may determine and his name shall be removed from the register for that period.

(3) The prescribed authority shall while communicating its order under sub-jule (2) furnish to the authorised income-tax practitioner a copy of the report of Hie Inquiry Officer and a statement of its findings together with the reasons for disagreement, If any, with the findings of the Inquiry Officer,

64. Procedure if no Inquiry Officer appointed.—The procedure prescribed In the aloresaid rules shall *mutatis mutandis* apply when the prescribed authority It*eIJ conducts the Inquiry without appointing an Inquiry Officer.

65. Change of Inquiry Officer.—If a change of an Inquiry Officer, becomes necessary in the midst of an inquiry, the prescribed authority may appoint any •iher Inquiry Officer not below the rank of an Assistant Commissioner of Income-tax and the proceedings shall be continued by the succeeding Inquiry Officer from lthe stage at which they were left by his predecessor.

86. Powers of prescribed authority and Inquiry Officer.—For the purposes of any proceedings under rules 59 to 65, the prescribed authority and the Inquiry Officer shall have the same powers as are vested in a Court under the Code of ©ivil Procedure, 1908 (3 of 1908) when trying a suit in respect of the following Matters:—

- (a) discovery and inspection;
- (b) enforcing the attendance of any person including any officer of A banking company and examining him on oath;
- (e) compelling the production of books of accounts and other document*} and
- (4) issuing commissions.

PART XII

Recognised Provident Funds

•7. Investment of fund moneys.—All moneys contributed to a provident fund ferhether by the employer or by the employees) or accruing by way of interest «r otherwise to the fund shall be wholly invested—

- (a) where the employer is not a company [as defined in clause (i) of sub-section (1) of section 3 of the Companies Act, 1956] (1 of 1956), i* securities of the nature specified in clauses (a), (b), (c), (d) or (e) of section 20 of the- Indian Trusts Act, 1882 (2 of 1882) or in a Pott Office Savings Bank Account in India, and
- (b) where the employer la a company [as defined In clause (i) of sub-section (1) of section 3 of the Companies Act, 1956] (1 of 1956), in accordance with the provisions of sub-section (1) of section 418 of the Companies Act, 1956 (1 of 1956),

•0, however, that In all cases the securities in which the contributions made by •mployees after the date of recognition of the provident fund and the interest on fee accumulated balance of such contributions are invested are payable both in vespect of capital and of interest in India.

68. Circumstances in which withdrawals may be permitted,—(1) Withdrawal* fcy employees may be allowed by the trustees of the provident fund in the fallowing circumstances:—

- (a) to pay expenses Incurred In connection with the illness of the employee or a member of his family;
- (b) to pay for the cost of passage to a place out of India of an employee or any member of his family.
- to pay expenses In connection with marriages, funerals or ceremonies, which by the religion of the employee It is Incumbent upon him to

- (d) to meet the expenditure on building or purchasing a house and/or a site for a house provided that such house or site is assigned to the trustees of the fund;

Provided that in the case of an employee whose income under the head 'Salaries' does not exceed Rs. 3,600 per annum, the trustees may, in their discretion, waive the condition that such house or site shall be assigned to them and instead require as a condition that the employee shall not encumber or alienate the property in any manner;

- (e) to pay premia on policies of insurance on the life of the employee or of his wife provided that the policy is assigned to the trustees of the Fund or at their discretion deposited with them and that the receipts granted by the insurance company for the premia are from time to time handed over to the trustees for inspection by the Income-tax Officer;
- (f) to meet the cost of legal proceedings constituted by the employee for vindicating his position in regard to any allegations made against him in respect of any act done or purporting to be done by him in the discharge of his official duty or to meet the cost of his defence when he is prosecuted by the employer in any court of law in respect of any official misconduct on his part;

Provided that the advance under this clause shall not be admissible to an employee who institutes legal proceedings in any court of law either in respect of any matter unconnected with his official duty or against employer in respect of any condition of service or penalty imposed on him.

(2) For the purposes of sub-rule (1), "family" means any of the following persons who are wholly dependent on the employee, namely:—the employee's wife, legitimate children, step-children, parents, sisters and minor brothers.

09. Conditions for withdrawal for various purposes.—(1) The withdrawal in connection with expenses on marriages as specified in clause (c) of sub-rule (1) of rule 68 shall not exceed six months' pay or the total of the accumulation of exempted contributions and exempted interest lying to the credit of the employee, whichever is less.

(2) The withdrawal for the purpose specified in clause (d) of sub-rule (1) of rule 68 shall be subject to the following conditions:—

- (i) the amount of withdrawal shall not exceed one half of the amount standing to the employee's credit or the actual cost of the house and/or of the site, whichever is less;
- (ii) the employee shall have completed twenty-five years of service or be due to retire within the next five years;
- (iii) the construction of the house should be commenced within six months of the withdrawal and should be completed within one year from the date of the commencement of the construction;
- (iv) if the withdrawal is made for the purchase of a house and/or a site for a house, the purchase should be made within six months of the withdrawal;
- (v) if the withdrawal is made for the repayment of loan previously raised for the purpose of construction or purchase of a house, the re-payment of the loan should be made within three months of the withdrawal;
- (vi) where the withdrawal is for the construction of a house, it shall be permitted in two or more equal instalments (not exceeding five), a later instalment being permitted only after verification by the trustees about the actual utilisation of the earlier withdrawal;
- (vii) the withdrawal shall be permitted only if the house and/or site is free from encumbrances and no withdrawal shall be permitted for purchasing a share in a joint property or building or house or land whose ownership is divided;
- (viii) If the amount withdrawn exceeds the actual cost of the purchase or construction of the house and/or site, or if the amount is not utilised for the purpose for which it is withdrawn, the excess or the unutilised amount, as the case may be, shall be refunded to the trustees forthwith in one lump sum together with interest from the month of withdrawal.

•withdrawal at the rate prescribed in sub-rule (4) of rule 71. The amount refunded shall be credited to the employee's account in the Provident Fund.

(3) The withdrawal for the purpose specified in clause (f) of sub-rule (1) of rule 68 shall not exceed three months' pay or Rs. 500, whichever is greater, but shall in no case exceed half the amount to the credit of the employee,

(4) The withdrawal for any other purpose referred to in sub-rule (1) of rule 68 shall not exceed three months' pay or the total of the accumulation of exempted contributions and exempted interest lying to the credit of the employee, whichever is less.

(5) For the purpose of this rule, 'pay' means the pay to which the employee is entitled at the time when the withdrawal is granted or, in the case of an employee referred to in sub-rule (2) of rule 5 of Part A of the Fourth Schedule, the pay (including increments, if any) which he would have received had he not entered the armed forces of the Union or been taken into or employed in the national service.

70. Second withdrawal.—(1) Save as in sub-rule (2), a second withdrawal shall not be permitted until the sum first withdrawn has been fully repaid.

(2) A withdrawal may be permitted for the purpose specified in clause (e) of sub-rule (1) of rule 68 notwithstanding that the sum withdrawn for any other purpose has not been repaid.

71. Repayment of amounts withdrawn.—(1) Subject to the provisions of clause (vii) of sub-rule (2) of rule 69 where a withdrawal is allowed for a purpose specified in clause (d) or clause (e) of sub-rule (1) of rule 68 the amount withdrawn need not be repaid.

(2) Where a withdrawal is allowed in connection with marriages as specified in clause (c) of sub-rule (1) of rule 68, the amount withdrawn shall be repaid in not more than forty-eight equal monthly instalments.

(3) Where a withdrawal is allowed for any other purpose, the amount withdrawn shall be repaid in not more than twenty-four equal monthly instalments.

(4) In respect of withdrawals referred to in sub-rules (2) and (3) and of the amount referred to in clause (viii) of sub-rule (2) of rule 69, interest shall be paid in accordance with the following table:—

TABLE*

1	a
Where the amount is repaid in not more than 12 monthly instalments.	One additional instalment of 4% on the amount withdrawn.
Where the amount is repaid in more than 12 but not more than 24 monthly instalments.	Two additional instalments of 4% on the amount withdrawn.
Where the amount is repaid in more than 24 monthly instalments but not more than 36 monthly instalments.	Three additional instalments of 4% on the amount withdrawn.
Where the amount is repaid in more than 36 monthly instalments but not more than 48 monthly instalments.	Four additional instalments of 4% on the amount withdrawn.
Where the amount is refunded under clause (viii) of sub-rule (2) of rule 69.	4% of the amount which is refundable.

Provided that at the discretion of the trustees of the Fund, interest may be recovered on the amount aforesaid or the balance thereof outstanding from time to time at 1 per cent above the rate which is payable for the time being on the balance in the Fund at the credit of the employee.

(5) The employer shall deduct the instalment aforesaid from the employee's salary, and pay them to the trustees of the Fund. These deductions shall commence from the second monthly payment of salary made after the withdrawal or, in the case of an employee on leave without pay, from the second monthly payment of salary made after his return to duty.

72. Amount withdrawn but not repaid may be deemed as Income.—In case of default of re-payment of instalments due under sub-rule (2) or sub-rule (3) or sub-rule (4) of rule 71 or where the amount withdrawn is not utilised for the purpose for which it is withdrawn, the Commissioner may at his discretion order that the amount of the withdrawal or the amount outstanding shall be added to the total income of the employee for the year in which the default occurs or the withdrawn amount is finally held not to have been utilised for the purpose for which it is withdrawn, and the Income-tax Officer shall assess the employee accordingly.

73. Withdrawal on leave preparatory to retirement.—Notwithstanding anything contained in rules 68 to 72, it shall be open to the trustees of a provident fund to permit the withdrawal of ninety per cent, of the amount standing at the credit of an employee if the employee takes leave preparatory to retirement, provided that if he rejoins duty on the expiry of his leave he shall refund the amount drawn together with interest at the rate allowed by the fund.

74. Accounts.—(1) The accounts of a provident fund shall be prepared at intervals of not more than twelve months.

(2) An account shall be maintained for each subscriber to the fund and it shall include the particulars shown in Form No. 41.

(3) Where the accounts of a provident fund are kept outside India, certified copies of the accounts shall be supplied not later than the 16th June in each year to a local representative of the employer in India:

Provided that the Income-tax Officer may in any year appoint a date later than the 15th June as the date by which the certified copies shall be supplied.

(4) An abstract for the financial year or other applicable accounting period of the individual account of each employee participating in a provident fund in respect of whom a return is required to be furnished under sub-rule (4) of rule 33 shall be furnished by the trustees to the Income-tax Officer specified in sub-rule (2) of rule 32 not later than the fifteenth day of June in each year or any other subsequent date fixed by the Income-tax Officer. It shall be in the form prescribed in sub-rule (2) of this rule, but shall show only the totals of the various columns thereof for the financial year or other accounting period. It shall also give an account of any temporary withdrawals by the employee during the year and of the repayment thereof. Similar abstract shall also be furnished in respect of other employees participating in a provident fund who were allowed withdrawals under rules 68 to 70 or who come within the purview of sub-rule (1) of rule 75.

(5) The account to be made under the provision* of sub-rule (1) of rule 11 of Part A of the Fourth Schedule shall show in respect of each employee (i) the total salary paid to the employee during the period of his participation in the provident fund, (ii) the total contributions, (iii) the total interest which has accrued thereof, and (iv) so far as may be, the percentage of the employee's salary in accordance with which contributions have been made by the employer and employee.

75. Limits for contributions.—(1) Where an employee of a company owns shares in the company with a voting power exceeding ten per cent, of the whole of such power the sum of the contribution of the employee and employer to the recognised provident fund maintained by the company shall not exceed Rs. 259 in any month.

(2) For the purpose of clause (a) of sub-rule (4) of rule B of Part A of the Fourth Schedule the employer's aggregate contribution in any year, including the normal contribution, to the individual account of any one employee whose salary does not exceed five hundred rupees per mensem shall not exceed double the amount of the contribution of the employee in that year.

(1) The amount of the periodical bonuses and other contributions of a contingent nature which may be credited by an employer in any year under clause (b) of sub-rule (4) of rule 5 of Part A of the Fourth Schedule to the

individual account of any one employee shall not exceed the amount of tfaa
•contributions of the employee In that year:

Provided, however, that the above limit shall not apply to bonus contributions made by an employer under an award by an Industrial Tribunal or under an order of a Court or under an agreement with the employees' union(s) to the individual accounts of employees whose salary does not exceed Rs. 500 per month.

76. Penalty for assigning or creating a charge on beneficial Interest.—If an employee assigns or creates a charge upon his beneficial interest in a recognised provident fund, the Income-tax Officer shall, on the fact of the assignment or charge coming to his knowledge, give notice to the employee that if he does not secure the cancellation of the assignment or charge within two months of the date of receipt of the notice the consideration received for such assignment or charge shall be deemed to be income received by him in the year in which the fact became known to the Income-tax Officer and shall be assessed accordingly.

77. Application for recognition.—(1) An application for recognition shall be made by the employers maintaining a provident fund for which recognition is sought and shall be accompanied by the following documents:—

- (a) the trust deed if any in original with one copy thereof, the latter to be retained by the Commissioner, and
- (b) the rules of the fund:

Provided that if the original of the trust deed cannot conveniently be produced, it shall be open to the Commissioner to accept in lieu of the original a copy certified either by a Magistrate or in any manner specified in rule 17 of the Companies (Central Government's) General Rules, 1956 in which case an additional copy shall be furnished for retention by the Commissioner.

(2) The application shall be submitted through the Income-tax Officer of the area in which the accounts of the fund are kept or, if the accounts are kept outside India, through the Income-tax Officer of the area in which the local headquarters of the employer are situated.

(3) The application shall contain the following information:—

- (a) Name of employer and address, his business, profession, etc., also the principal place of business.
- (b) Number of employees subscribing to the fund—
 - (i) in India,
 - (ii) outside India.
- (c) Place where the accounts of the fund are or will be maintained.
- (d) if the fund is already in existence—
 - (i) a copy of the last balance sheet of the fund, where such is maintained.
 - (ii) details of investments of the fund.

(4) A verification in the following form shall be annexed to the application:—

Form of verification

We/I, the trustee(s) of the above-named fund, to declare that what is stated to the above application is true to the best of our/my information and belief, and that the documents sent herewith are the originals or true copies thereof.

78. Order of recognition.—An order according recognition to a provident fund shall take effect from the last day of the month in which the application for recognition is received by the income-tax authority concerned, unless, at the request of the employer, the last day of any later month in the same financial year is specified.

79. Withdrawal of recognition.—Before withdrawing recognition, the Commissioner shall give an opportunity to the employer and the trustees of the fund to show cause why recognition should not be withdrawn.

80. Exemption from tax when recognition withdrawn.—If the Commissioner withdraws recognition from a provident fund, the balance to the credit of each employee at the end of the financial year prior to the date of the withdrawal of recognition shall, subject to the provisions of rule 9 of Part A of the Fourth

Schedule, be paid to him free of income-tax and super-tax at the time when such employee receives the accumulated balance due to him. The remainder of the accumulated balance due to him shall be liable to income-tax and super-tax as if the fund had never been recognised.

81. Appeal.—An appeal under sub-rule (1) of rule 13 of Part A of the Fourth Schedule shall be in Form No. 42 and shall be verified in the manner indicated therein and shall be accompanied by a fee of rupees one hundred.

PART XIII

Approved Superannuation Funds

82. Definitions.—In this Part—

- (1) "beneficiary" means a person referred to in clause (b) of rule 3 of Part B of the Fourth Schedule for whom provision of annuity is made;
- (2) "fund" means a superannuation fund or a part of a superannuation fund; and
- (3) "trust" means the trust under which the superannuation fund is established and "trustee" means a trustee thereof.

83. Establishment of fund and trust.—The fund and the trust shall be established in India.

84. Trustees.—(1) The trust shall have at least two trustees provided that a company as defined in clause (i) of sub-section (1) of section 2 of the Companies Act, 1956 (1 of 1956) shall not be appointed as a trustee without the prior approval of the Commissioner.

(2) The trustees of the fund shall be resident in India and any trustee who leaves India permanently shall vacate his office.

85. Investment of fund moneys.—All moneys contributed to the fund or received or accruing by way of interest or otherwise to the fund shall, within fifteen days from the date of contribution, receipt or accrual, be deposited, as the case may be, either—

- (a) be deposited—
 - (i) in a post office savings bank account, or
 - (ii) in a special account to be opened for the purpose in the State Bank of India or in a Scheduled Bank; or
 - (iii) where the employer itself is a Scheduled Bank. In a special account to be opened for the purpose either in that bank or in the State Bank of India or in any other Scheduled Bank; or
- (b) be invested in the securities mentioned or referred to in clauses (a) and (b) of section 20 of the Indian Trusts Act, 1882 (2 of 1882), and payable both in respect of capital and interest in India.

86. Admission of Directors to a fund.—Where the employer is a company as defined in clause (1) of sub-section (1) of section 3 of the Companies Act, 1956 (1 of 1956) a director of the company may be admitted to the benefits of the fund only if he is a bona fide employee of the company and does not beneficially own shares in the company carrying more than five per cent of the total voting power.

87. Ordinary Annual contributions.—The ordinary annual contribution by the employer to a fund in respect of any particular employee shall not exceed twenty-five per cent of his salary for each year as reduced by the employer's contribution. If any, to any provident fund (whether recognised or not) in respect of the same employee for that year.

88. Initial contributions.—Subject to any condition which the Board may think fit to specify under clause (iv) of sub-section (1) of section 38, the amount to be allowed as a deduction on account of an initial contribution which an employer may make in respect of the past services of an employee admitted to the benefits of the fund shall not exceed twenty-five per cent of the employee's salary for each year of his past service with the employer as reduced by the employer's contribution, if any, to any provident fund (whether recognised or not) in respect of that employee for each such year.

89. Sohema of buurancee or annuity.—For the purpose of providing the annuities for the beneficiaries, the trustees shall—

(i) enter into a scheme of insurance with the Life Insurance Corporation established under the Life Insurance Corporation Act, 1988 (31 of 1956), or

(ii) accumulate the contributions in respect of each beneficiary and purchase an annuity from the said Life Insurance Corporation of India at the time of the retirement or death of each employee or on his becoming incapacitated prior to retirement.

90. Commutation not allowed.—A beneficiary shall not be allowed to commute the benefits admissible to him from the fund.

91. Beneficiary not to have any interest in Insurance and employer not to have any interest in fund's moneys.—(1) No beneficiary shall have any interest in any insurance policy taken out by the trustees under the rules of a fund and he shall be entitled only to an annuity from the fund.

(2) No money belonging to the fund shall be receivable by the employer under any circumstances nor shall the employer have any lien or charge on the fund.

92. Penalty if employee assigns or charges interest in fund.—If an employee assigns or creates a charge upon his beneficial interest in a fund, the Income-tax Officer shall give notice to the employee that if he does not secure the cancellation of the assignment or charge within two months of the date of receipt of the notice, the consideration received for such assignment or charge shall be deemed to be income received by him in the previous year in which the fact became known to the Income-tax Officer and shall be assessed accordingly.

93. Arrangements on winding up etc. of business.—Where the employer's trade or undertaking is to be wound up or discontinued, the trustees shall, with the prior approval of, and subject to such conditions as may be imposed by, the Commissioner make satisfactory arrangements for the payment of annuities to the existing employees or, on the death of the employees, to their widows, children or dependents.

94. Arrangements for winding up etc. of fund.—Any arrangements for the winding up of the fund or for its amalgamation with another fund shall be subject to the prior approval of, and subject to such conditions as may be imposed by the Commissioner.

95. Application for approval.—(1) The application for approval of a fund or part of a fund under sub-rule (1) of rule 4 of Part B of the Fourth Schedule shall contain the following information:—

(a) Name of employer and address, his business, profession, etc., also his principal place of business.

(b) Classes and number of employees entitled to the benefits of the fund—

(i) In India;

(ii) outside India.

(c) Place where the accounts of the fund are or will be maintained.

(2) A verification in the following form shall be annexed to the application:—

Form. of Verification

We/I, the trustee(s) of the above-named fund, do declare that what is stated in the above application is true to the best of our/my information and belief, and that the documents sent herewith are the originals or true copies thereof,

96. Amendment of rules etc. of fund.—No alteration in the rules, constitution, objects or conditions of an approved fund shall be made without the prior approval of the Commissioner.

97. Appeal.—An appeal under sub-rule (1) of rule 9 of Part B of the Fourth Schedule shall be made in Form No. 43 and shall be verified in the manner indicated therein and shall be accompanied by a sum of rupees one hundred.

PART XII

Approved *Gntuitg* fund*

M. Defnttlen*.—In this Part-

- fa) "beneficiary" means * person referred to in clauae (b) of rule 3 of Pant • of the Fourth Schedule for whom provision of gratuity la mada;
- (b) "fund" meani a "gratuity fund"; and
- (c) "trust" mean3 the trust under which the fund ia established ami "trustee" means a trustee thereof.

99. Establishment of fund and truat.—The fund and the trust shall be •established in India.

100. Conditie™ regarding trwstee*.—(1) The trust shall hare at least tw» trustees provided that a company [as defined in sub-clausa (i) of jub-section (1) of section 3 of the Companies Act, 1956] (1 of 1956) shall not ba appointed as a trustee without the prior approval of the Commissioner.

(2) The trustees of the fund shall be resident in India and any trustee who leaves India permanently shall vacate his office,

101. Investment of fund moneys.—All moneys contributed to the fund or received or accruing by way of interest or otherwise to the fund shall, withia fifteen days from the date of contribution, receipt or accrual, as the case may be, -*ith»r—

(a) be deposited—

- (i) In a post office savings bank account, or
- (ii) in a special account to be opened for the purpose La the State Bank of India or in a scheduled Bank; or
- (ili) where the employer itself is a scheduled Bank, in a special account to be opened for the purpose either in that bank or in the State Bank of India or in any other Scheduled Bank; or

(b) be invested in the securities mentioned or referred to in clauses (a) to (e) of section 20 of the Indian Trusts Act, 1882 (2- of 1882), and payable both in respect of capital and interest in India.

102. Admlnion ol director* to * fund.—Where the employer ia a company at 'defined in clause (i) of sub-Section (1) of section 3 of the Companies Act, 19*0 (1 of 1951), a director of the company may be admitted to the benefits of the fund only if he if a whole-tlmetona *fid'* employee of the company and does not beneficially own shares m the aompany carrying mora than five per cent, of the total Toting power,

103. Ordinary anawal •ejrtiBMtions.—The ordinary annual contribution by the emrtöver to a fund shall be made on a reasonable basis as may be approved by the Commissioner having regard to the length of service of each employee concerned so, however, that such contribution shall not exceed 8-1/5 per cent of the aalary of each employee during each year.

104. Initial contrlbwttoBS^.—The amount to be allowed as a deduction on account of an Initial contribution which an employer may make in respect of the part series of an employee admitted to the benefits of a fund shall not exceed 8-1/3 pir cent, of the employee's aalary for aach year of his past service with the employer.

105. Penalty It employee *umAfm* <r •hmr^es interest in fund.—H an employee assigns or creates a charge upon hi» beneficial interest in a fund, the Income-tax Officer shall give notice to the employee- that if he does not secure, the cancellation of the assignment or charge within two monthi of the date of receipt of the notiae, ffrison received for such assignment or ^arge shall be deemed to be income received by him in the previous year in which the fact became know* to the Income-tax Officer and shall be assessed accordingly.

106. Employer Mot to have Interest in *tunA* moneys.—No money belonging to the fund shall be receivable by the employer under any circumstancea nor shall Hie employer have any lien or change on the fund.

107. Arrangementa ler wlntof m* eta. of ^W ^ - ^ f l ^ • • 5£E1912£ iraire or undertaking is to be wound up or difcontinued, the truatees shaH, with

the prior approval of, and subject to such condition! as may be imposed by, the Commissioner, make satisfactory arrangement* for the payment of gratuity to the existing beneficiaries.

108. Arrangements for winding up of the fund.—Any arrangements for the winding up of the fund or for its amalgamation with another fund shall be subject to the prior approval of, and to such condition! as may be imposed by, the Commissioner.

109. Application for approval.—(1) The application for approval of a gratuity fund under sub-rule (1) of rule 4 of Part C of the Fourth Schedule shall contain the following information:—

- (a) Name of employer and address, his business, profession, etc., also his principal place of business.
 - (b) Classes and number of employees entitled to admission to the fund—
 - (i) in India;
 - (ii) outside India.
 - (c) Place where the accounts of the fund are or will be maintained.
 - (d) If the fund is already in existence, the details of investment of the fund.
- (3) A verification in the following form shall be annexed to the application:

Forms of Verification

We/I, the trustee(s) of the above-named fund, do declare that what is stated in the above application is true to the best of our/my information and belief, and that the documents sent herewith are the original* or true copies thereof.

110. Amendment of rule* of fund.—No alteration in the rules, constitution, objects or conditions of an approved fund shall be made without the prior approval of the Commissioner.

111. Appeal.—An appeal under sub-rule (1) of rule 8 of Part C of the Fourth Schedule shall be made in Form No. 44 and shall be verified in the manner indicated therein and shall be accompanied by a fee of rupees one hundred.

PART XV

Miscellaneous

112. Search and seizure.—(1) The powers of search and seizure under section 132 shall be exercised in accordance with sub-rule (2) to (4).

(2) The Commissioner may, for reasons recorded, issue a written order under his own signature and bearing his seal, specially authorising any Income-tax Officer, subordinate to him, to enter any building, or place, to be specified therein where he has reason to believe that books of account or other documents which, in his opinion, will be relevant to or useful for any proceedings under the Act may be found. Such order may authorise the Income-tax Officer to do all or any of the following acts, namely:—

- (a) to enter the said building or place with each of the officers as may be required;
- (b) to search the same and to place identification marks on such books of account or other documents found therein, in his opinion, will be relevant to or useful for any proceedings under the Act and to make a list of such books or documents with particulars of the identification marks thereon;
- (c) to examine such books or documents, to make, or cause to be made, copies of or extracts from such books or documents;
- (d) to take possession of or seize any such books or documents;
- (e) to make a note or an inventory of any articles or things found in the course of such search which, in his opinion, will be useful for or relevant to any proceedings under the Act;

- (f) to convey wch books or documents to the office of the Income-tax Officer or any other authority not below the rank of an Income-tax Officer employed in the execution of the Act.
- (3) Whenever any building or place authorised to be searched is closed, any person residing in or being in charge of such building or place shall on demand by th» Income-tax Officer and on production of tha authority, allow him fre» Ingres* thereto and afford all reasonable facilities for a search therein.
- (4) If ingress into such building or place cannot be no obtained it shall be law-ful for the Income-tax Officer executing the authority, with such assistance of police officers as may be required, to enter such building or place and search therein and in order to effect an entrance into such building or place, to break open any outer or inner door or window of any building, or place, whether that of the person to be searched or of any other person, if after notification of his authority and purpose and demand of admittance duly made, he cannot otherwise obtain admittance.
- Provided that, if any such building or place is an apartment in actual occu-pancy of a woman, Who according To custom does not appear in public the Income-tax Officer shall, before entering such apartment, give notice to such woman that she is at liberty to withdraw and shall afford her every reasonable facility for withdrawing and may then break open the apartment and enter it.
- (5) Where any person in or about such building or place is reasonably sus-pected of concealug about his person any article for which se.nch is beinfl made, such person may also be searched by the Income-tax Officer with such assistance as he may consider necessary. If such person is a woman, the search shall be made by another woman with a strict regard to decency.
- (6) Before making a search, the Income-tax Officer about to make it sMll call upon two or more respectable inhabitants of the locality in which the building or place to be searched is situate to attend and witness the search mud may issue as order in writing to them or any of them so to do.
- (7) The search shall be made in the presence of the witnesses aforesaid and a list of all things seized in the course of such search and of the places in which they were respectively found shall be prepared by the Income-tax Officer and signed by such witnesses; but no person witnessing a icarch shall be required to attend as a witness of the »earch in any proceedings under the Act unless specially Bummoned.
- (8) The occupant of the building or place searched OT some person hi hl» behal* shall be permitted to attend during the sea-eh and a copy of the list pre-pared und*r sub-rule (7) shall be delivered to such occupant or person, A copy thall also be forwarded to the Commissioner.

a-) When any person Is searched under sub-rule (5), a list of all things taken possession of shall be prepared and a copy thereof shall be delivered to »uch person. A copy shall also be forwarded to the Commissioner.

(10) The order of the Cooimlsslonor referred to in sub-rule (3) shall be in Form No. 45.

113 Di»clwuTe of Information regard! ** tax *aya*le.—(1) The application to the Commissioner under section 138 for Information as to the amount of tax deter-mined at payable by an assesses in respect of any assessment made either under the Act or under the Indian Income-tax Act, 1922 (11 of 1922), on or after the lot day of April, 1960, shall be made in Form No. 48.

(2) The Information under section 138 shall bo furnished by the CommkBloner In Form No. 47.

CD Where it ii not possible for the Commissioner to furnish the Information naked for by the applicant under lection 1M owing to the fa* .that the relevant •McMinent hat not been completed, he shall inform the applicant in Form No. 48.

(4) Where the Commissioner is- satisfied that there are circumstances justifying the refusal of information as to the amount of tax determined a» payable by an Msewiee in respect of any aweannent year, h» shall intimate the fact to the applicant in Form No. 49.

114 Fiteg ter application u*4«r Motion 138.—(1) Every application made by « person under section 138 shall be accompanied by a fee of ruoees ten, for each aasewment year for which information is requested for under that section.

(2) Where the information is not furnished owing to the fact that the relevant assessment has not been completed or where the Commissioner refuses to furnish the information, he shall refund or cause to be refunded the amount of the fee paid.

115. Rate of exchange for income other than salaries payable out of India in sterling by or on behalf of Government.—The rate of exchange for the calculation of the value in rupees of any income, other than the income covered by rule 28, shall be as follows:—

(i) 1 sh. 6d. = Re. 1

(ii) U.S. \$1 = Rs. 4-763.

116. Return of Interest paid.—(1) A return shall be furnished under section 283 by the person responsible for paying interest, not being interest on securities in respect of amounts of interest or aggregate interest exceeding Re. 400.

(2) The return referred to in sub-rule (1) shall be made in Form No. BO.

117. Return of dividends paid.—(1) A return shall be furnished by the principal officer of a company under section 286 in respect of a dividend or aggregate dividends if the amount thereof exceeds one rupee in the case of a shareholder which is a company and in respect of a dividend or aggregate dividends if the amount thereof exceeds Rs. 5,000 in the case of any other shareholder.

(2) The return referred to in sub-rule (1) shall be made in Form No. SI and shall be delivered to the Income-tax Officer who assesses the company.

118. Levy of Interest under section 220(2) where a recovery certificate is not issued.—(1) Subject to the provisions of rule 119 and sub-rule (2) of this rule, the Income-tax Officer shall calculate the interest payable under sub-section (2) of section 220 at the end of each financial year if the amount of tax, penalty or other sum in respect of which such interest is payable has not been paid in full by the end of any such financial year and a notice of demand under section 156 shall be issued accordingly.

(2) Subject to the provisions of rule 119, if the amount of tax, penalty or other sum in respect of which such interest is payable is paid up before the end of any financial year, the Income-tax Officer shall calculate the interest payable under sub-section (2) of section 220 up to the date on which the payment of such tax, penalty or other sum is completed and a notice of demand under section 156 shall be issued accordingly.

119. Levy of interest under section 220(2) in a case where a recovery certificate is issued.—(1) At the time of issuing a certificate under section 222, the Income-tax Officer shall calculate the interest payable under sub-section (2) of section 220 on the amount of arrears of tax, penalty or other sum up to the date of the issue of the certificate.

(2) The amount of interest calculated under sub-rule (1) as reduced by the amount of such interest, if any, paid by the assessee before the issue of the certificate shall be indicated in the certificate issued by the Income-tax Officer.

(3) The amount of interest referred to in sub-rule (2) and the further interest similarly calculated for the period commencing immediately after the date of the issue of the certificate, shall be recoverable from the defaulter along with the amount of tax, penalty or other sum mentioned in the certificate.

APPENDIX I

PART I

(Schedule 5)

Statement of Rates at which Depreciation ismissible

Description of Property	Rate. Number on the basis of which the percentage is to be calculated or the written down value except where otherwise indicated in the case of ocean-going steamers.	Remarks
1	2	3
I. BUILDINGS—		
(1) First class substantial buildings of selected material*	3-5	} Double these numbers will be taken for factory buildings excluding offices, godowns, officers' and employees' quarters^
(2) Second class buildings of less substantial construction	5	
(3) Third class buildings of construction inferior to that of second class buildings but not including purely temporary erections.	7-3	
(4) Purely temporary erections including wooden structures.		Mo rate is prescribed; renewal, will be allowed as revenue expenditure.
M. FURNITURE AND FITTINGS—		
(1) General	1*	
(2) Rate for furniture and fittings used in hotels, cinema houses and boarding houses,	1-5	
III. MACHINERY AND PLANT—		
(i) General Rate	1	<p>A* extra allowance up to a maximum of 50 per cent of the normal allowance will be allowed by the Income-tax Officer where a concern claims such allowance on account of double shift working and satisfies the Income-tax Officer that the concern has actually worked double shift. The calculations of the extra allowance for double shift shall be made separately proportionate to the number of days during which there was double shift working. For the purpose of granting this extra allowance the normal number of working days throughout the year will be taken as 300 and if, for example, a concern has worked only double shift for 100 days, the extra allowance for double shift will be 1/3 of 50 per cent of the normal allowance for the whole year. This applies to all concerns whether the general rate or any special rate applies to them, but does not apply to an item of machinery of plant specifically excepted by the letters "N.E.S.A."* being shown against it.</p>

*Latter J.I.B.S.A. are a contraction (ref. to E.P. 1931) "No extra shift allowance".

1

2

3

Explanation.—For this purpose the normal allowance means the amount of depreciation allowance for the year calculated in accordance with Rule 5, but excluding the extra depreciation allowance for double theft working.

M * * * * / * * * * (* * * AfflUi to the mh+U
ef tkt Mmlrintry and Plml m * * i 'm tit
WdUwkm Cm+rrm :~

The special rates specified hereinafter may be adopted at the option of the assessee for electrical machinery, air-conditioning machinery, locomotives, rolling stock, tramways, and railways, weighing machines, calculating machines, typewriters, Nec-post, Pranking machine*, accounting machine*, other office machinery, refrigeration plant, containers, etc., and motor vehicles used in that* onceins.

(I) AMcfHt Am Facto* * * . . . 9

(*) **Aluminium Factories** . . . M

a.

(*) **Battery manufacture** . . . m

f c) B M C Mills . . . 9

d) **Brick and Tile jiaiHdkcwrc :—**

<*) **Wooden ihclTes wid p«Uet»** . . . 18

ft) **Other plant and Machinery** . . . M

a

fr) **OdchuK Cublde—»wiMfactmre of** . . . M

(») **Commit worki usiag rotary kilnt** . . . M>

(S) **Chemical works :—**

(«) **Machinery and plant coming into contact with corrosive chemicals** . . . 1«

00 **Other machinery and plant like boilers alteration plant, etc.** . . . M

(4) **Coffee manufacturing concerns** . . . »

(f) **Coke manufacture** . . . I*

(K5) **Concrete Pipes—Mianufacture of :—**

(m) **Moulds (N.E.S.A.)** . . . 35

(i) **Other machinery and plant** . . . JO

If) **Confectionery manufacture including biscuits and pepper mints** . . . I»

M **Crete Manufacture works** . . . I*

1	3	3
D.		
(1) Distilleries	9	
(2) Dyeing and bleaching works	1*	
E.		
Electrical Engineering Work*	1*	
F.		
<i>Flour Mills:—</i>		
(0) Rollers	Nil	The cost of replacement of the rollers will be met as a capital expenditure.
(1) Other machinery and plant	9	
G.		
Galvanizing works	1*	
H.		
(1) Healds and Rees's manufacture (kato-ti i.j, r.aj-mjfcijag, vJroiJilng, doubling, winding and plying machine*)	1*	
(2) Hydraulic presses	1*	
I.		
(1) Ice Factories	9	
(2) Internal combustion engine* repairing work;,,	10	
(3) Iron and steel industry :—		
(a) Rolling mill rolls	Nil	The cost of replacement of the rolling mill, rolls will be allowed as revenue expenditure.
(b) Other machinery and plant, (Blast furnaces, iron making plant, steel rolling mills, forges, generators, boilers and sheet mills).	1*	
(4) Iron and Brass Foundries	1*	
L.		
Lime works	1*	
M.		
(1) Match Industry :—		
(a) Wooden match frame*	Nil	The cost of replacement of the frames will be met as a revenue expenditure.
(6) Other machinery and plant	9	
(2) Motor car repairing works	1*	

I

3

3

O

'(1) Oil extraction factories	10
00 Optical instruments—manufacture of	ID

P

'(1) Paper Mills	ID
(a) Patent stone works	ID
(3) Pottery and other clay products— manufacture of	ID

R

1) Rice Mills	9
<2) Rod Millg	rD
{3) Rubber and plastic goods factories:—	
(a) General machinery and plant	12
(*) Moulds (N.E.S.A.)	40

S

<i) Saw Mills	ID
'(2) Ship-building and Engineering works	ID
{3) <i>Shi' JtJ nkir leaihsr goods factories</i> —	
(a) WjoJen lasts used la the manufacture of shoes	25
(ft) Other machinery and plant	9
<4) Silk manufacturing—weaving ma- chinery worked by electric motors, inwluJi.tg winding machines, twist- ing frames, doubling machines, pirn windiru imchines, wirpiu? machines, loJrtis, stentering machines and hydro-extractors	12
(5) Soip and Caiile works	10
(6) Starch factories	9
<7) Straw Bjard Mills	10
<8) Sugar Worts :—	
(a) Rollers	Nil

The cost of replacement of the
Rollers will be allowed as
revenue expenditure^

<J) Other machinery and plant	9
---	---

T

(1) Tanneries	ID
(2) Tea Factories	9
(3) Telephone operating concerns	ID
{4) Tin and Can making works	ID

V

Vegetable ghee manufacture	10
--------------------------------------	----

W

•Wire and nail making mills	10
---------------------------------------	----

I	2	3
(iii) Special rates to be applied to other Machinery and Plant		
A		
(1) Accounting machines (N.E.S.A.)	T5	
(2) Aeroplanes (N.E.S.A.) :—		
(a) Aircraft	35	
(h) Aero-enginefl	40	
(c) Aerial photographic apparatus	25	
(3) Air compressors and pneumatic machinery	10	
(4) Air-conditioning machinery (N.E.S.A.)	15	
(5) Artificial silk manufacturing machinery :—		
(0 Wooden parts	Nil	The cost of replacement of the wooden parts will be allowed as revenue expenditure.
(«7) Other machinery and plant	15	
B		
Building contractor's machinery (N.E.S.A.)	15	
C		
(1) Calculating machines (N.E.S.A.)	15	
(2) Cinematograph films :—		
Machinery used in the production and exhibition of cinematograph films (N.E.S.A.)—		
(a) Recording equipment, reproducing equipment, developing machines, printing machines, editing machines, synchronisers and studio lights except bulbs	20	
(&) Projecting equipment of film exhibiting concerns	20	
(c) Bulbs of Sudio lights	Nil	Renewals of bulbs will be allowed as revenue expenditure.
(3) Concrete pile driving machines	12	
(4) Cycles (N.E.S.A.)	20	
E		
(1) Earth moving machinery employed In heavy construction works such as Dams, Tunnels, Canals ₃ etc. (N.E.S.A.):—		
(a) Tractors	25	
(p) Dumpers	20	
(c) Motors Graders, Tourapul Scrapers, Excavators, Rooter, Tourn _a Dozer	15	
(2) Electric supply undertakings :—		
(a) Electric plant, machinery boilers *	10	
(6) Hydro-electric concerns—hyaraulic works, pipelines and sluices (N.E.S.A.)	2-5	

I	2	3
(3) Electrical machinery :—		
(a) Batteries	20	
(b) Other electrical machinery including electrical generators and motors (other than tramway motors)	10	
(c) Switchgear and instruments, transformers and other stationary plant and wiring and fittings of electric light and fan installations (N.E.S.A.)	10	
(d) Underground cables and wires (N.E.S.A.)	7'5	
(e) Overhead cables and wires (N.E.S.A.)	5	
(f) X-Ray and Electro-therapeutic apparatus and accessories thereto (N.E.S.A.)	20	
(4) Electro-plating and electro-welding plant	10	
(5) Embroidery machines (hand or automatic) and their accessories (N.E.S.A.)	15	

G

(1) Ginning and Pressing machinery	9	
(2) Glass manufacturing concerns except Direct Fire Glass melting furnaces :—		
(a) Recuperative and Regenerative glass melting furnaces	20	
(b) Moulds (N.E.S.A.)	30	
(c) Other plant and machinery including machinery for the manufacture of vacuum tubes and vacuum bulbs	10	
(d) Direct Fire Glass melting furnaces	Nil	

Replacement of the furnaces will be allowed as revenue expenditure.

L

Locomotives, rolling stock tramways and railways used by concerns excluding railway concerns (N.E.S.A.)	10	
---	----	--

M

(1) Machine tools :—		
(a) Automatic and semi-automatic	12	
(b) Precision machine tools <i>e. g.</i> , grinding machines	12	
(2) Mineral oil concerns (N.E.S.A.) : Refineries—		
(a) Boilers	10	
(b) Prime movers	10	
(c) Process plant	12	

I	a	3
Field Operations—		
(a) Boilers	10	
(b) Prime Movers	10	
(c) Process plant	12	
Except for the following items—		
(1) Below ground	100	
(2) Above ground—		
(a) portable boilerSj drilling tools* wellhead tanks, rigs etc.	30	
(b) Storage tanks	10	
(c) Pipe lines—		
(i) Fixed boilers	10	
(ii) Prime movers	12	
(iii) Pipe line	10	
(d) Distribution—		
(1) Returnable packages	Nil	Cost of packoR:s actually used up will be allowed as revenue expenditure.
(2) Kerbside pumps Including under ground tanks and fit- tings	15	
Jetties and dry docks:—		
(a) Constructed entirely or mainly of steel	7\	
(b) Constructed entirely or mainly of wood	T2	
(3) Mines and quarries (N.E.S.A.):—		
(a) Machinery—		
(i) surface and underground machi- nery (except electrical machi- nery, head-gearj moving parts and rails	15	
(ii) boilers and head-gears, excluding moving parts).	8	
(b) Coal tubs, winding ropes, haulage ropes and sand stowing pipes	Nil	Renewa's will be allowed as revenue expenditure.
(c) Shafts and inclines	7	
(d) Portable underground machinery	25	
(e) Safety lamps	Nil	Cost of lamps actually used up will be allowed as revenue ex- penditure.
(f) Tramways on the surface	10	
(4) Motor buses, motor lorries, motor taxies, motor tractors (N.E.S.A.)	25	
(5) Motor cars (N.E.S.A.)	20	

I	2	3
N.		
(1) Nco Post Franking Machines (N.E.S.A.)	15	
(2) Newspaper production plant and machinery	10	
O.		
Office machinery including calculating machines] typewriters, nco-post franking machines] and accounting machines (N.E.S.A.)	15	
R.		
(1) Railway sidings (N.E.S.A.)	7	General rate prescribed for furniture and fittings shall apply to jacks.
(2) Refrigeration plant containers, etc. (other than racks) (N.E.S.A.)	15	
(3) Road Making plant and machinery	15	
(4) Ropeway structures (N.E.S.A.):—		
(a) Trestle and station steel work	6	
(6) Driving and tension gearing	10	
(c) Carriers	12	
(d) Ropeways ropes and trestle sheaves and connected parts	3°	
S.		
(1) Salt works :—		
(a) Machinery plant, locomotives, wagons and rolling stock	15	
(6) Barges and floating plant (N.E.S.A.)	10	
(«) General plant and machinery used in Engineering shops	10	
(if) Reservoirs, condensers salt pans, delivery channels and piers, if constructed of masonry concrete, cement, asphalt or similar materials, (N.E.S.A.)	6	
NOTE:—Repairs to similar works made of earth will be allowed as revenue expenditure.		
(0) Piers, quays and jetties constructed entirely or mainly of steel (N.E.S.A.)	7-5	
(/) Piers, quays and Jetties constructed entirely or mainly of wood (N.E.S.A.)	12	
(j) Pipe lines for conveying brine if constructed of masonry, concrete cement, asphalt or similar materials (N.E.S.A.)	12	
(A) Salt pans, reservoirs-and condensers etc. made of impervious clay	Nil	Renewals will be allowed as revenue expenditure.
(2) Sewing and Knitting machines employed In the manufacture of Hosiery and woollen goods	15	
(3) Sewing and stitching machines for canvas or leather	15	

I	2	3
(4) Ships (N.E.S.A.) :—		
(a) Ocean—		
(i) Steamers and motor vessels	5	The allowance is to be calculated, on the actual cost.
(ii) Sail or tug	4	
(fi) Inland—		
(i) Steamers and motor vessels	10	
(ii) Tug boats	12.5	
(iii) Iron or steel flats for cargo	10	
(iv) Wooden cargo boats up to 50 tons capacity	10	
(v) Wooden cargo boats over 50 tons capacity	10	
(vi) Motor launches	12.5	
*(vii) Speed boats	20	
(5) (A) Sugar Cane crushers—Indigenous (Kohlua and belans) (N.E.S.A.)	18	
(b) Juice boiling pans (Karhais) (N.E.S.A.)	18	
(6) Surgical instruments (N.E.S.A.)	15	

T.

<i>Textile machinery excluding silk manufacturing machinery :—

(a) Cotton	1C
(b) Jute excluding generating plant	Q
(c) Woollen and worsted	1C
(d) Carpet	2C

{2} X^{rama>a,y}—

A. Electric Tramways—

(a) Permanent way (N.E.S.A.)—

(i) Not exceeding 50,000 car miles per mile of track per annum	9
(ii) Exceeding 50,000 and not exceeding 75,000 car miles per mile of track per annum	1C
(iii) Exceeding 75,000 and not exceeding 1,25,000 car miles per mile of track per annum	12
(iv) Exceeding 1,15,000 car miles per mile of track per annum	if
(b) Cars—Car trucks car bodies, electrical equipment and motors (N.E.S.A.)	10
(c) General plant, machinery and tools	9

B. Tramways run by internal combustion engines (N.E.S.A.) :—

(a) Permanent way

The same numbers as have been prescribed for the permanent way of electric tramways.

*"Speed Boat" means a motor driven boat by a high speed internal combustion engine capable of propelling the boat at a speed exceeding 15 miles per hour in still water and so designed that when running at a speed it will plane i.e., its bow will rise from the water.

1

3

3

(b) Tramcars including engines and gears	10
(3) Tube well boring plant	12
(4) Typewriter* (N.E.S.A.)	15

W.

(I) Weighing machines (N.E.S.A.)	12
(a) Wireless apparatus and gear, wireless appliances and accessories (N.E.S.A.)	15
(3) Works instruments	12

Z.

(1) Zip fasteners manufacturing machinery	10
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APPENDIX I**PART II**

(See rule 5)

*&*ytztatit>n of Life in the case of a Steamer or Motor Vessel Purchased Secondhand.*

Age at date of purchase

Expectation of life

Over years

Under years

Years

0	1	20
1	2	19
2	3	18
3	4	17
4	5	16
5	6	15
6	7	14
7	8	13
8	9	12
9	10	11
10	11	10
11	12	9
12	13	9
13	14	8
14	15	8
15	16	7
16	17	7
17	18	7
18	19	6
19	20	6
20	21	3
21	22	5
22	23	4
23	24	4

'Over 24 years

As determined by the Board on the facts of each case.

APPENDIX II

FORM NO. I

[See rule 12(1)]

Return of Income under sub-section (1) or Sub-section (2) or mb-seciiep (3) of section 139
of the Income-tax Act, 1961 for *companies* only.

Assessment Year 19 —19

Name of the Company.
Address. 1.

PART I

•Statement of total Income and total world income during the previous year (a) ended____. .

Source of Income**	fAmount of. incomes	tAmount of Losses	Tax already deducted tt eource
1		3	4

SECTION A

*Income which accrued or arose or was received
or is deemed to have accrued or arisen or have been
received in India in the previous year.*

1. INTEREST ON SECURITIES.

- (0) interest on securities of the Central Gov-
en ment issued income-tax free .
- (if) interest on securities of a State Govern-
ment issued income-tax free . . .
- (iii) interest on other securities . . .

2. HOUSE PROPERTY.

Total amount as detailed In Part V of the
Return

3. BUSINESS OR PROFESSION.

- (a) Profits and gains as detailed in Part VI
o f the Return .
- (h) Speculation business—section 28 Exp. 2 .
- (ii) Other business or profession .
- (6) JShareof profits in a registered firm .
- ft) Speculation business—Sec. 28 Exp. 2 .
- (ii) Other business or profession .
- (ft) j-Sharc of profits in an unregistered firm or
association of persons or body of indivi-
duals .
- (T) Speculation business—Sec. 28—Exp.- 2 .
- (M) Other business or profession . . .

4. CAPITAL GAINS :

Capital Gains as detailed In Part Vill . . .

5. OTHER SOURCES

- ttDividends from companies. .
- Interest other than interest on securities .
- Ground rent
- Other items (give details)

TOTAL OF SECTION A

NOTES : *If there arc different previous years for different sources of income, the source or *»•
should be indicated against each previous year.

**Income of other persons which is to be included in the assessee's total income under sections 60 to 63 of the Income-tax Act, 1961 should also be taken into account in filling this return.

• Where the net result of computation of Income in respect of any source is a positive figure it should be shown in Col. 2 against the relevant source of income ; where it is a negative figure (*i.e.*, a loss) it should be shown in Col. 3.

{ Against these items should be shown the amount of share in the income or loss as the case may be. For the purposes of assessment, the composition of this amount into the various heads of income will be determined by the Income-tax Officer.

† The amount to be shown in Col.(2) is the full amount of dividend declared by a company including the tax deducted under section 194 of the Income-tax Act 1961, reduced, by the deductions admissible under section 57.

1	2	3	4
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SECTION B

(To be filled in by resident companies only).

Income which accrued or arose outside India but not deemed to have accrued or arisen or not received or deemed to have been received in India during the previous year.

Full amount should be shown.
[Please classify the income according to the heads of income as specified in Section A.]

TOTAL OF SECTION B

SECTION C

(To be filled in by non-resident companies only.)

Income accruing or arising outside India except—

- (i) income already shown in Section A ;
 - (ii) income which under the provisions of Chapter III of the Income-Tax Act, 1961 is not included in the total income ;
 - (iii) capital gains which are not includible in the total income.
- (Please classify the income according to the heads of income as in Section A)

TOTAL OF SECTION C

SECTION D—Total Income

• Amount of total income Rs. ±

SECTION E.—TOTAL WORLD INCOME

(Not applicable in the case of resident companies).

Total income as specified in Section D

Rs. ±

Add Net total of columns 2 and 3 of Section C.

Rs. ±

Total World Income, Rs, ±

Sources of income	Particulars of items	Amount Rs.
<p>•SECTION F. IN THIS SECTION SHOULD BE SHOWN ANY AMOUNT WHICH IS NOT INCLUDED IN SECTIONS A, B & C AND WHICH THE ASSESSEE CLAIMS TO BE NOT TAXABLE FOR ANY REASONS SUCH AS—</p> <p>that the receipt is of a casual nature not arising from any business or profession or occupation, or that it is exempt under any other provision of the Income-tax Act, 1961.</p>		
	1.	
	2.	
	3.	
	4.	
	5.	
	6.	
	7.	
	8.	
TOTAL OF SECTION F		

NOTE : Total Income is to be computed by making adjustments to the particulars of income shown in sections A and B in the manner indicated in Annexure I to this Return.

PART II

Statement of sums included in total income in respect of which income-tax and/or super-tax is not payable or on which rebate of income-tax and/or super-tax is available.

1. Share in the Income of an unregistered firm or an association of persons or a body of individuals where the tax has already been paid or is payable on the income by the firm or association or body (Give details)
3. Interest on income-tax free securities
3. (i) Income of new industrial undertakings or hotels exempt under sections 84 and 101(1)
(if) Dividend from new industrial undertakings or hotels exempt under sections 85 and 101(2)
4. Donations to charitable institutions and funds or to government or a local authority exempt under sections 88 (give details)
5. Dividends from an Indian company exempt under Section 99(i)(iv)
6. Other Items, if any, (give details)

PART III

Particulars required under sub-section (6) of Section 139 of the Income-tax Act, 1961 and in respect of subsidiary companies of the assessee company.

- (a) Place where the Registered Office of the Company is situated.
- (b) Place where the Head Office of the Company is situated,
- (c) Location of each Branch.
- (d) Name and location of subsidiary companies, if any.
- (e) Where the company is a partner in a firm (or firms) or a member of an association or (associations) of persons or a body (or bodies) of individuals.

PART IV

Interest on Securities (*See* sections 18—21 of the Income-Tax Act, 1961)

[illegible]

PARTV—TNCONtg FROM HOUSS PROPERTY

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
	Serial No.	Name of village or town where the property is situated	Name of street and number of property	When the property is situated in a Municipality, the name of the person in whose name the Property stands in the Municipal registers	Whether the property is wholly or partly occupied by the owner or let	If you are a part owner of the property, state the amount of your share and tile names of the other part-owners and their shares	•Annual Municipal valuation of the property	*Full Annual rent payable by the tenant if the property is let, including owner's burden borne by the tenant	•Deduct. Tenant's liabilities relating to taxes levied by a local authority but borne by the owner and claimed as a deduction	Deduct. In case of property occupied by the owner for his own residence, (i) full of the net amount after deducting the amount in Col. 9 from the amount in Col. 7 or, as the case may be, col. 8 or (if) Rs. 1800/- whichever is less.	^Deduct. Sum admissible in respect of newly constructed buildings, vide second proviso to section 23(1)	Net amount after deducting amounts shown in Cols 9, 10 and 11 from the amount shown in Col. 7 or Col. 8 as the case may be.	©Allowance for repairs	Premium paid to insure the property against damage or destruction	Interest on mortgage or capital charge or any annual charge on the property or interest on capital borrowed for acquiring constructing, repairing renewing or reconstructing the property	Ground rent paid for the property	Land Revenue paid for the property.	Collection charges paid (not to exceed 6% of the amount shown in Col. 12).	Amount claimed on account of property remaining vacant (Give details)	Unrealised rent (Details to be given separately)	Total of columns 13 to 20	Net income from property carried to part I of the return. (Col. 12 minus Col. 21).

NOTES—The higher of the figures given in columns 7 and 8 should be taken as the basis of determining the income from property. In the case of house property the construction of which was completed on or after the 1st April, 1950, the claim is to be restricted to one-half of the total amount of such taxes levied by the local authority.

J In the case of abutting (comprising one or more residential units) the erection of which is begun and completed after the first day of April 1961, the annual value shall for a period of three years from the date of completion of the building be reduced by a sum equal to the aggregate of (i) the residue of the unit value as a result of the deduction of Rs. 600 from the amount of such annual value; and (ii) in respect of any residential unit in which the annual value exceeds Rs. 600, the amount of Rs. 600; so however that the income in respect of any residential unit is not to be less than zero.

@ The amount admissible on account of repairs is—

(i) Where the owner has undertaken to bear the cost of the repairs, a sum equal to 1/6 of the amount shown in column 12 and

(b) Where the tenant has undertaken to bear the cost of repairs, the excess of the amount shown in Col. 12 over the amount of rent payable or 1/6 of the amount shown in column 12, whichever is less.

PART VI

Particulars of income from Business

If the accounts are kept on the mercantile system of accountancy, a copy of the manufacturing accounts or trading accounts, the profit and loss accounts and balance sheet or trial balances must be attached to this Return. If the accounts are kept on any other system, a description of the system should be given and a copy of any statement which corresponds to the profit and loss account and balance sheet in the mercantile accountancy system must be attached to this Return.

A copy of the Auditor's Report and Certificate must also be attached.

*Profit or loss as per profit and loss account (or statement corresponding to the profit and loss account) for the previous year ended.	Speculation business Rs. Profit+ Loss—	Other business or profession. Rs. Profit + Loss—
<i>Add—</i> (deduct if the above figure is a loss) .		
Any taxable profits or gains not included in arriving at the above, figure of profit .		
Reserve for bad debts		
Sums carried to Reserve for provident or other funds		
Interest credited to reserve or other funds.. . . .		
Expenditure of the nature of charity or presents		
Expenditure of the nature of capital		
Income-tax or Super-tax		
Rental value of the property owned and occupied for the purpose of business or profession		
Cost of additions to, or alterations, extensions or improvements to any of the assets of the business or profession		
Losses sustained in former years and charged in arriving at the figure of profit (or loss) shown above		
Depreciation of any of the assets of the business or profession or development rebate in respect of any of the assets of the business		

Profit or loss as per profit and loss account (or Statement corresponding to the profit and loss account) for the previous year ended	Speculation business Ra. Profit+ Loss—	Other business or profession. Rs. Profit+ Loss—
Expenses and allowances charged in the accounts in respect of the items referred to in section 40(c) (details to be furnished in Part VIA).		
Any other expenditure not incurred wholly and exclusively for the purpose of the business or profession, (give details)		
Any other expenditure which is not allowable under the provisions of sections 28 to 44 (give details)		
<i>Deduct—</i> Any profit or gain, capital sums or other items credited in arriving at the above figure of profit which are not taxable under the head "profits and gains of business or profession" or which have already been charged to tax in the hands of the assessee. (give details)		
Expenses and allowances referred to in section 40(2) which the company claims as reasonable deduction under sections 30 to 38 having regard to the provisions of section 40(c) (details to be furnished in Part VIA)		
Depreciation as shown in Part VIIA of this Return		
Scientific Research Expenditure (if not charged in arriving at the above figure of profit). (i) Any expenditure (not in the nature of capital expenditure) laid out or expended on scientific research related to the business (give details?) (ii) Any sum paid to an approved scientific research association having as its object the undertaking of scientific research or to an approved university, college or other institution to be used for scientific research (give details) (iii) Any sum paid to an approved university, college or other institution to be used for research in social science or statistical research related to the class of business carried on (give details) (iv) The appropriate part of expenditure of a capital nature on scientific research related to the business admissible under section 35(2) (give details)		
Any other allowable expenses which have not been charged in arriving at the above figure of profit (give details)		
Development rebate allowable		
*NET PROFIT (or loss) carried to Part I of the Return Profit + Loss —		

N.B.—The above particulars should be given for each separate and distinct business.

Delete the inappropriate words.

*Prof.ta should be prefixed by the symbol (+) and loss by the symbol (—).

tThe amount allowable is restricted to such part of the amount shown In Part VII-B as is sufficient to reduce to nil the total income as computed before making any allowance on account of development rebate. The remaining amount, if any, is to be carried forward to subsequent assessment years—
Section 33,

PART VI-A

Particulars of expenditure which has resulted directly or indirectly in the provision of any remuneration or benefit or amenity to directed and other persons having a substantial interest in the company or relatives of the directors or such persons and particulars of allowances claimed under the Act in respect of the Company's assets used by the persons referred to above wholly or partly for their own purposes or benefit. [See Section. 40 (c)].

I	Serial Number	Name and address of the person concerned in the management of the company beneficially owning shares carrying not less than 20% of the voting power in the Company or any relative of the director Or such person).	Salary, remuneration due or special payments in cash made by the Company to the person (Give details)	Value of rent free or concessional-rent quarters provided to him by the Company for his occupation (Give basis of computation)	Value of furniture, appliances and amenities provided by the Company for the household use of the person, free of cost, or at concessional rent. (Give details)	Where a free conveyance has been provided to him by the Company, description of the conveyance.	Amount of entertainment allowances and other payments in the nature of entertainment allowance paid to him by the Company Or amounts reimbursed to him by the Company, on account of expenses on entertainments	Travelling expenses met by Company on account of his tours abroad—including fares and concessional passages on home leave (Give details)	Remuneration paid by company for domestic or personal services provided to him. (Give details)	Value of any other benefits or amenities provided to him by the Company free of cost or at concessional cost (not included in the preceding columns) (Give details)	Amount of depreciation and other allowances claimed by the company in this Return in respect of any of its assets which are wholly or partly used by him for his own private purposes throughout or for any part of the year. (Give details of assets and amount claimed)	Remarks
	a		3	4	5	6	7	8	9	10	11	12

PART VII-A—DEPRECIATION

Statement of particulars prescribed under section 34(1) of the Income-tax Act, 1961 and of the monnl of depreddation.

Description of buildings, machinery, plant or furniture	•Written down value as at the beginning of the accounting period	Capital expenditure during the year for additions, alterations, improvements and extensions	Date from which the additions etc. referred to in col. (3) are used for the purposes of the business or profession	If a building, machine, plant or furniture has been sold or discarded, demolished or destroyed during the year, show in this column the written down value as at the beginning of the accounting period and the @ moneys payable in respect thereof and the scrap value if any	Amount on which depreciation is allowable	Prescribed rate percent	Noe. of days for which the asset worked two or more shifts	Depreciation claimed			
								Initial}	Normal	Extra shift allowance	Total
								R s .	R s .	R i .	R s -
1	2	3	4	5	6	7	8	9	10	11	12

NOTE.— * In the case of ships, particulars of actual cost instead of those of the "written down value" should be furnished.

"@ Moneys payable" includes the sale price or any insurance, salvage or compensation money.

Initial depreciation is admissible in respect of only the buildings of the type referred to in section 32(i)(iv).

Part VII-B—DEVELOPMENT REBATE UNDER SECTIONS 33 AND 34

Statement of particulars prescribed for the purposes of Sections 33 and 34 of the Income-Tax Act, 1961 and of the amount of development rebate

Description of new machinery or plant	Actual cost of new machinery or plant installed	Date of installation	Rebate percent	Amount of rebate	Amount of development rebate created [Section 34 C3 (*)]	Remarks
1	2	3	4	5	6	7

PART VIII
Particulars of Capital Gains
Statement A

Sl. No.	Description of asset	Date on which asset became property of the assessee	Date of the transfer	Full value of the consideration for which the transfer was made	Deductions				Amount of capital gain (Col 5 minus Col 9) It is to be entered in red ink and show it distinctly as lots.
					Cost of acquisition or, in cases applicable, the value which should be deemed to be the COM of acquisition (See Col. 12 of Statement B)	Cost of any improvement to the capital assets	Expenditure incurred wholly and exclusively in connection with the transfer (give details)	Total of cost of acquisition and other deduction admissible. (Total of Cols. 6, 7 and 8)	
1	2	3	4	5	6	7	8	9	10
	1. House properties (with description regarding size, locality etc 2. Other assets (with description regarding nature of properties).			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

Net Capital gains/loss : Rs.

Deduct :

Exemptions claimed:

(a) Capital gains from house property exempted u/s 53 Rs.

(b) Capital gains from house property re-invested in new house property exempt u/s 54 Rs.

Net Capital gain/loss transferred to item 4 In Sec A of Part I of this

Swife&tent &

1	2	3	4	5	6	7	8	9	10	11	12
1 a 1 becam whi h Q	3 if SB ⁰¹ S = S M wh inf	MP here asset became pro- perty of assesses by purchase or constraction at own expense.	Where asset became property of assesses otherwise than in manner referred to in Col 4 5 as applicable— see Section 49	where the asset is one in respect of which depreciation has been obtained (see section 50).	0 £ u * OS B a xi a U u M g.5S K 1 a 2. sgg psl Mis						
1	2	3	4	5	6	7	8	9	10	11	12

I declare that to the best of my knowledge and belief the information given in the above statement in Parts I, II, III, IV, V, VI, VIA, VIIA, VIIB^c and VIII of this Return is correct and complete, that the amount of total income and total world income and other particulars shown are truly stated and relate to all the previous year(s) relevant to the assessment year commencing on the 1st day of April, 19.....

and that no other income accrued or arose to or was received by the company during the said previous year(s) and that the company had during the said previous year(s) no other sources of income.

I further declare that the company was Resident in India during the previous Non-resident

year(a) for which the Return is made.

Date

Address

Signature /

•Status..... t

Notes.—*The declaration shall be signed by the Principal Officer of the Company.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THIS VERIFICATION.

ANNEXURE I (See Part L Section D)

Computation of total Income

Total Income is to be computed by making the following adjustments (wherever applicable) to the particulars of income shown in Sections A and B of Part I of the return, namely:—

- (i) Adjustment for the amount of development rebate carried forward from earlier assessment years;
- (ii) Set-off of loss from one source of income against income from another source within the same head of Income—Section 70, 73(1), 75, 76, 77. Loss from a speculation business shall not be set off except against profits from another speculation business—Section 73(1),
- (iii) Set-off of loss from one head against income from another head—Section 71, 73(1), 75M, 76 and 77. In this connection please* also mention whether you wish to exercise the option given under the proviso to section 71. Loss under the head "Capital Gains" shall not be set-off against income under any other head—Section 71;
- (iv) Set-off of losses carried forward from earlier assessment year:—Sections 72, 73(2), 74, 75, 79, 77, 78 and 79. Loss from a speculation business or losses under the head "Capital Gains" carried forward from an earlier assessment year can be set off only against income from speculation business or Income under the head "Capital Gains" as the case may be—Section 73(2) and 74;
- (v) Adjustment for unabsorbed allowance on account of depreciation or capital expenditure on scientific research carried forward from earlier assessment year—Sections 32(2) and 35(4) read with sections 72(2) and 73(3)—

Details of the adjustments should be indicated in a statement which should be appended to this return.

Return of Particulars to be furnished under Section 133 of the Income-tax Act, 1961.

[See paragraph 4 of Notice under Section 139(2)]

(a) To be filled up by Trustees, Guardians or Agents only.

Names and addresses of persons for or of whom the assessee is the trustee, guardian or agent		Whether trustee, Guardian or agent
Name	Address	

Date

Signature

Designation

Address

(b) Statement of the names and addresses of all persons to whom assessee has paid in the previous year(s) rent, interest, commission, royalty or brokerage or any annuity (not being an annuity taxable under the head "Salaries") amounting to more than four hundred rupees and particulars of all such payments.

Serial No.	Name and address of the person to whom the payment was made	Nature of payment	Amount paid	Date of payment	Whether paid in cash or by book adjustment
1					
2					
3					

Signature

Address

Date

(c) (To be filled in by any dealer, broker, or agent or any person concerned in the management of a stock or commodity exchange)

Statement of the names and addresses of all persons to whom the assessee or the exchange has paid in the previous year(s);

- (1) any sum or aggregate sums in excess of two thousand rupees where the payment represents "differences" paid in settlement of contracts without actual delivery of stocks or commodities; and

- (2) any sum or aggregate sums in excess of ten thousand rupees where the payment represents sale price in connection with the transfer whether by way of sale, exchange or otherwise of assets or on whose behalf or from whom the assessee or the exchange has received any such sum and particulars of all such payments and receipts.

[The question whether any payments or receipts relate to "capital assets" is a matter to be decided by the Income-tax Officer. The person required to make the statements should treat all payments and receipts as pertaining to capital assets.]

(Separate statements should be made for payments and receipts)

Serial No.	Name and address, of the persons to whom the payment was made or on whose behalf or from whom the payment was received	Particulars of the transaction in connection with which the payment was made or received	Amount paid or received	Date of payment or receipt	Whether paid or received in cash or by book adjustment

Date

Signature

Address

FORM No. 2

[Si- Rule 12(2)]

Return of Income under Sub-Section (1) or Sub-Section (2) or Sub-Section (3) of Section 139 of the Income-tax Act, 1961 for persons other than Companies.

Assessment year 19. 19.

Name
 Status (whether individual, H.U.F. etc.)
 Address : (Office)
 (Residence)

PART I

•Statement of total income and total world income during the previous year(s) ended

Source of Income**	•Amount of incomes	•Amount of losses	Tax already deducted at source
1	2	3	4
<p><i>Section A : Income which accrued or arose or was received or is deemed to have accrued or arisen or been received in India in the previous year.</i></p> <p>1. SALARIES</p> <p>Total amount as detailed in Part V of the Return.</p> <p>(Please attach a detailed statement of monthly salary and tax deducted therefrom).</p>			

1	3	4
2. INTEREST ON SECURITIES (s) interest on securities of the Central Government issued income-tax free. (s) interest on securities of a State Government issued income-tax free. (fit) interest on other securities.		
3. HOUSE PROPERTY Total amount as detailed in Part VI of the Return.		
4. BUSINESS OR PROFESSION (a) Profits and gains as detailed in Part VII of the Return, (t) Speculation business—Section 28 Exp. 2. (it) Other business or profession (b) Share of profits in a registered firm (j) Speculation business—Section 28 Exp. 2. (it) Other business or profession (c) Share of profits in an unregistered firm or association of persons, or body of individuals. (0) Speculation business—Section 28 Exp. 2.		
5. CAPITAL GAINS Capital Gain* as detailed in part IX		
6. OTHER SOURCES { Dividends from Companies Interest other than interest on Securities. Ground rent Other Items—give details		
TOTAL or SECTION A		

*If there are different previous years for different sources of income, the source or sources should be indicated against each previous year.

"Income of other persons which is to be included in the assessee's total income under sections 10 to 64 of the Income-tax Act, 1961 should also be taken into account in filling this return.

tWhere the net result of computation of income in respect of any source is a positive figure, it should be shown in Col. 2 against the relevant source of income; where it is a negative figure (i.e., a loss) it should be shown in Col. 3.

tAgainst these items should be shown the amount of share in the income or loss, as the case may be. For the purposes of assessment, the composition of this amount into the various heads of income will be determined by the Income-tax Officer.

§The amount to be shown in Col. (2) is the full amount of dividend declared by a company including the tax deducted under section 194 of the Income-tax Act, 1961, reduced by the deductions admissible under section 57.

I	2	3	4
<p><i>Section B. (To be filled in only by persons who are (i) resident or (ii) resident but not ordinarily resident). Income which accrued or arose outside India but not deemed to have accrued or arisen or not received or deemed to have been received in India in the previous year.</i></p> <p>(a) Persons who are "resident" in India should show their full income of the type mentioned above.</p> <p>(i) Persons who are "resident but not ordinarily resident" in India should show only so much of the income of the type mentioned above as arises from a business controlled in or profession set up in India.</p> <p>[Please classify the income according to the heads of income as specified in Section A.]</p>			
TOTAL OF SECTION B			
<p><i>Section C. (To be filled in only by persons who are (i) resident but not ordinarily resident or (ii) non-resident).</i></p> <p><i>Income according or arising outside India except—</i></p> <p>(f) income already shown in Sections A & B i</p> <p>(w) income which under the provisions of Chapter III of the Income-tax Act, 1961 is not included in the total income ; and</p> <p>(III) capital gains which are not included in the total income.</p> <p>[Please classify the income according to the heads of incomes specified in Section A].</p>			
TOTAL OF SECTION C			
<p>Section D. Total Income.</p> <p>•Amount of Total Income Rs. ±</p>			
<p>Section E. Total World Income. (Not applicable in the case of persons who are "resident" in India). Total Income as specified in Section D. did not total of column 2 and 3 of Section C.</p> <p>TOTAL WORLD INCOME</p>	<p>Kt ±</p> <p>Rs. ±</p> <p>Rs. ±</p>		

shown in sections A and B in the manner indicated in Annexure I to this return.

Source* of Income	Particulars of items	Amount R*.
<i>Section F. In this Section should be shown any amount which is not included in Sections A, B and C and which the assessee claims to be not taxable for any reasons stick as that the receipt is of a casual nature not arising from any business or profession, or occupation of that it is exempt under any provision of the Income-tax Act, 1961.</i>	1	
	2	
	3	
	4	
	5	
	6	
	7	
	8	
TOTAL OF SECTION F.		

PART II

Statement of sums included in total Income in respect of which income-tax and/or super-tax is not payable or on which rebate of Income-tax and/or super-tax is available.

1. Sums deducted from salary payable by the Government and to which section 87(i)(c) applies	
2. Sums paid in respect of a contract for a deferred annuity ; or to effect an insurance on the life of the assessee or on the life of his wife, or her husband or in the case of a Hindu undivided family, to effect an insurance on the life of any male member or his wife. (The original receipt or certificate from the Insurance Company must be attached.	
3. Contributions to (a) any provident fund to which the Provident Funds Act, 1935, applies (b) a recognised provident fund or (c) a provident fund established under the Employees Provident Fund Act, 1952, or (d) an approved super-annuation fund,	
4. Share in the income of an unregistered firm or an association of persons or a body of individuals where the tax has already been paid or is payable on the income by the firm or association or body (give details).	
5. Interest on income-tax free securities.1	
6. (i) Income of new industrial undertakings exempt under sections 84 and 101(1). (if) Dividends from new industrial undertakings or hotels exempt under sections 85 and 101 (2)	
7. Donations to charitable institutions and funds or to Government or a local authority exempt under section 88 (give details).	
8. Other items, if any give details)	
TOTAL	

PART III

(a) To be completed in the case of all persons engaged in a business or profession should be completed in the return of the firm/association/body and not section should be completed in the return of the firm/association/body and not in the personal returns of the partners/members.

Name in which the business or profession is carried on or, in the case of a firm, association of persons or body of individuals, the name of the firm, association or body.

Principal place of the business or profession.
Location and style of each branch.

- 1.
- 2.
- 3.

(b) To be completed in the case of firms, associations of persons and bodies of Individuals only.

Name of each partner/member	Residential Address	Extent of share including interest on capital, salary, commission or other remuneration, if any,* (Give detail*)

(c) To be completed in case where the assessee is a partner in a firm or a member in an association of persons or a body of individuals.

Name and address of the firm association of persons body of individuals	Name of each partner member including the assessee	Relationship with assessee @	Address of each partner/member	Extent of share of each partner/member. (Give details).
1	2	3	4	5

@3tate in this column whether any partner of the firm is husband, wife or minor child of the assessee.

PART IV

Particulars to be filled up in the case of Hindu undivided families only.

Name of family.....

Address.....

Serial No.	Names of members of the family (Including the Karta) at the end of the previous year who were entitled to claim partition	Relationship to Karto	Age at the end of the previous year	Remarks
1	2	3	4	5
1.	(Kartt)			
3.				

*The higher of the figures given in columns 7 and 8 should be taken as the basis of determining the income from property.

In the case of house property the cost of repairs, if it was completed on or after the 1st April 1950, shall be restricted to one half of the total amount of such taxes levied by the local authority.

In the case of a building (comprising one or more residential units) the erection of which is begun and completed after the first day of April 1961, the annual value shall for a period of three years from the date of completion of the building be reduced by a sum equal to the aggregate of (i) in respect of any residential unit whose annual value does not exceed Rs. 600 the amount of such annual value; and (ii) in respect of any residential unit whose annual value exceeds Rs. 600, an amount of Rs. 600; so however, that the income in respect of any residential unit is in no case a negative figure.

@The amount admissible on account of repairs is—

- (a) Where the owner has undertaken to bear the cost of the repairs, a sum equal to 1/6 of the amount shown in column 12; and
- (b) Where the tenant has undertaken to bear the cost of repairs, the excess of the amount shown in column 12 over the amount of rent payable, or 1/6 of the amount shown in column 12, whichever is less.

PART VII

PARTICULARS OF INCOME FROM BUSINESS OR PROFESSION

(1) In the case of a firm, association of persons or body of individuals this part is to be completed in the return of the firm, association or body and not in the personal returns of the partners or members.

(2) If the accounts are kept on the mercantile system of accountancy, a copy of the manufacturing accounts or Trading Accounts, the Profit and Loss accounts and Balance Sheet or trial balance must be attached to this Return. If the accounts are kept on any other system, description of the system should be given and a copy of any statement which corresponds to the Profit and Loss Account and Balance Sheet in the mercantile accountancy system must be attached to this Return. If the accounts are audited, a statement of audited accounts should accompany the return but if the accounts are not audited, a statement showing how profits have been computed from the books of account maintained for the business should accompany the Return.

•Profit or lo& as per profit and loss Account (or Statement Corresponding to the profit and loss Account) for the previous year ended.	Speculation Business Rs. Profit + Loss—	Other business or profession. Rs. Profit + Loss —
ADD—(deduct If the above figure is a loss) Any taxable profit or gains not included in arriving at the above figure of profit .		
Reserve for bad Debts		
Sums carried to Reserve for provident or other funds		
Interest credited to reserves or other funds		
Expenditure of the nature of charity or presents		
Expenditure of the nature of capital		
Income-tax or Super-tax		
Drawings of proprietor or partners		
Salaries or commission paid or credited to the proprietors or partners		
Interest allowed to proprietor or partners on capital or loan accounts		
Rental value of the property owned and occupied for the purposes of business or profession		
Cost of additions to or alterations extensions or improvements to any of the assets of the business or profession		
Losses sustained in former years and charged in arriving at the figure of profit (or loss) shown above		
Depreciation of any of the assets of the business or profession! or development rebate in respect of any of the assets of the business		
Private or personal expenses		

Profit or loss as per profit and loss Account (or Statement Corresponding to the profit and loss Account) for the previous year ended.	Speculation business Rs Profit+ Loss—	Other business or profession Rs. Profit Loss
Any other expenditure not incurred wholly and exclusively for the purpose of the business or profession (Give details.)		
Any other expenditure which is not allowable under the provisions of Sections 30 to 43 of the Income-tax Act, 1961 (Give details)		
<i>Deduct—</i> Any profit or gain, capital sums or other items credited in arriving at the above figure of profit which are not taxable under the head "Profits and gains of business or profession" or which have already been charged to tax in the hands of the assessee. (Give details).		
Depreciation as shown in Part VIII-A of the Return		
Scientific Research Expenditure (if not charged in arriving at the above figure of profit) (i) Any expenditure (not in the nature of capital expenditure) laid out or expended on scientific research related to the business—(Give details) (ii) Any sum paid to an approved scientific research association having as its object the undertaking of scientific research or to an approved university college or other institution to be used for scientific research —(Give details). (iii) Any sum paid to an approved university, college or other institution to be used for research in social science or statistical research related to the class of business carried on. (Give details) (iv) The appropriate part of expenditure of a capital nature on scientific research related to the business admissible under section 35(2) of the Act— (Give details)		
Any other allowable expense which has not been charged in arriving at the above figure of profit (Give details)		
©Development rebate allowable		
*Net Profit (or loss)—Carried to Part I of the Return	Profit+ Loss—	

N.B.—The above particulars should be given for each separate and distinct business.

Delete the inappropriate words.

•Profits should be prefixed by the Symbol + and losses, by the Symbol —.

@The amount allowable is restricted to such part of the amount shown in Part VIII-B as is sufficient to reduce to nil the total income as computed before making any allowance on account of development rebate. The remaining amount, if any, is to be carried forward to subsequent assessment years—Section 33.

PART VIII-A—DEPRECIATION

Statement of particulars prescribed under Section 34(1) of the Income-tax Act, 1961 and of the amount of depreciation.

Description of build-ings, mach-inery, plant and furni-ture	•Written down value as at the beg-inning of the accounting period	Capital ex-penditure dur-ing the year for additions, alterations, improvements & extensions	Date from which the additions etc. referred to in Col. (3) are used for the purposes of the business or pro-fession	If a building, machinery, or plant or furniture has been sold, dis-carded, demoli-shed or destroy-ed during the year, shown in this column the •written down value as at the beginning of the accounting period and the moneys payable in respect thereof and the scrap value, if any	Amount on which deprecia-tion is allowable	Pres-cribed rate percent	No. of days for which the asset worked to or more shifts	Depreciation claimed			
								Initial	Nor-mal]	Extra shift allow-ance	Total
								Rs,	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	9	10	11	12

NOTE—*In the case of Ocean-going ships, particulars of "actual cost" instead of those of the "written down value" should be furnished.

@ "Moneys payable" includes the sale price or any insurance, salvage or compensation moneys.

£ In full depreciation is admissible in respect of only the buildings of the type referred to in Section 32(1) (iv).

PART VIII B**DEVELOPMENT REBATE UNDER SECTIONS 33 AND 34**

Statement of particulars prescribed for the purposes of sections 33 and 34 of the Income-Tax Act, 1961, and of the Amount of Development Rebate

Description of new machinery or plant installed 1	Actual cost of new machinery or plant installed 2	Date of installation 3	Rate per cent 4	Amount of rebate 5	Amount of Development Rebate Reserve created [SestJon 34(3)(a)] 6	Remarks 7

PART IX

Particulars of Capital Gain*

Statement A

Sl. No.	Description of assets	Date on which asset became property of the assessee	Date of the transfer	Full value of the consideration for which transfer was made	Deductions				Amount of Capital Gains Col. 5 minus Col. 9J. If amount is a loss (Col. 9 minus Col. 5) enter the figure in red ink and show it distinctly as loss
					Cost of acquisition (or in cases applicable, the value which should be deducted to be the cost of acquisition) {See Col 12 of Statement B}	Cost of any improvement to the capital asset	Expenditure incurred wholly and exclusively in connection with the transfer (give details)	Total of cost of acquisition and other deductions admissible. (Total of Cols 6, 7 & 8)	
i	2	3	4	5	6	7	8	9	10
	1. House properties (with description regarding size, locality etc.) 2. Other assets (with description regarding nature of properties)								

Net Capital gains/loss : Rs.

Deduct :

Exemptions claimed :

(a) Capital gains from house property exempt u/s 53 Rs.

(b) Capital gains from house property re-invested in new house property exempt u/s 54. Rs.

Net capital gains/loss transferred to item 5 in Sec A of Pan I of this return.

Statement B

[illegible]

I declare that to the best of my knowledge and belief the information given in the above statements in Parts I, II, III, IV, V, VI, VII, VIIIA, VIIIB and IX of the Return is correct and complete, that the amount of total income and total world income: and other particulars shown are truly stated and relate to all the- previous years relevant to the assessment year commencing on the 1st day of April, 19. and that no other income accrued or arose to or

*me**

the family

the firm

was received by

the association

the body of individuals

the local authority

during the said

t

z

the family

the firm

previous year(s) and that

the association

the body of individuals

the local authority

had during the

t

said previous year(s) no other sources of income.

fl **

the family

the firm

fl further declare that

the association

the body of individuals

the local authority

was

resident

resident but not ordinarily resident

in India during the previous year(s) for which the

return is made.

non resident

81 also declare that I** was a* married individual/widow/widower at the end of the previous year an unmarried individual relevant to the assessment year for which the return is made. §latest of the previous years

@ tt I a^80 declare that I,** the Hindu undivided family had no/one/more than one minor child/minor co-parcnaar, wholly or mainly dependent on me**/thc family at the end of the previous year

—relevant to the assessment year for which the return ia made.
[§\$latest of the previous year

Date.....

(II) Signature

Place

NOTES.—*The alternatives which are not required in the declaration should b« scored out.

•*In the case of an assessec who is an individual, if the declaration ia signed by a person other than the individual himself, the word "me" or "I" should be scored out and the name of the assessee should be written here.

fHere describe the status, if not covered by the terms mentioned above, *vide* Section 2(31)(vii).

fit a person is resident in India in a previous year relevant to an assessment year in respect of any source of income, he shall be deemed to be resident in India in the previous year relevant to the assessment yar in respect of each of his other sources of income.

§This declaration should be made in the case of an individual.

§§ These words are applicable where there is more than one previous year relevant to the assessment year for which the return is made.

ttThis declaration should be made in the case of an individual or Hindu undivided family.

fiThe declaration shall be signed by the person empowered to sltfn and verify the return in accordance with section 140 of the Income-tax Act, 1961 There capacity in which the declaration is signed, should be indicated, e.g., Karta of the Hindu undivided family.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THE VERIFICATION,

ANNEXURE I (Sec Part I Section D)

Computation of Total Income

Total Income is—to be computed by making the following adjustments (wherever applicable) fo the particulars of income shown in Sections A and B of Part I of the return, namely:—

- (f) Adjustment for the amount of development rebate Carried forward from earlier assessment years;
- (ii) Set-off of loss from one source of income against income from another source within the same head of income—Section 70, 73(1), 75, 76, 77. Loss from a speculation business shall not be set off except against profits from another speculation business—Section 73(1);
- (nl) Set-off of loss from one head against income from another head—Section 71, 73(1), 75, 76 and 77. In this connection please also mention whether you wish to exercise the option given under the proviso to section 71. Loss under the head "Capital Gains" shall not be set-off against income under any other head—Section 71;
- (iv) Set-off of losses carried forward from earlier assessment years—Sections 72, 73(2), 74, 75, 78, 77, 78 and 79. loss from a speculation business or loss under the head "Capital Gains" carried forward from an earlier assessment year can be set off only against income from speculation business or income under the head "Capital Gains" aa the case may be Sections 73(2) and 74;

- (v) Adjustment for unabsorbed allowance on account of depreciation or capital expenditure on scientific research carried forward from earlier assessment years—Sections 32(2) and 35(4) read with sections 72(2) and 73(3).

Details of the adjustments should be indicated in a statement which should be appended to this return.

BETURN OF PARTICULARS TO BE FURNISHED UNDER SECTION 133 OF THE INCOME TAX ACT, 1961.

[See Paragraph 4 of Notice under Section 139(2)]

- (a) To be filled up by Trustees, Guardians or Agents only.

Names and addresses of persons for or of whom the assessee is the trustee, guardian or agent.		Whether trustee, Guar agent.
Name	Address	

Signature

Date

Designation

Address

- (b) Statement of the names and addresses of all persons to whom assessee has paid in the previous year(s) rent, interest, commission, royalty or brokerage or any annuity (not being an annuity taxable under the head "Salaries") amounting to more than four hundred rupees and particulars of all such payments.

Serial No.	Name and address of the person to whom the payment was made.	Nature of payment.	Amount paid.	Date of payment.	Whether paid in cash or by book adjustment.
1					
2					
3					

Signature

Date

Address

- (c) (To be filled in by any dealer, broker, or agent or any person concerned in the management of a stock or commodity Exchange).

Statement of the names and addresses of all persons to whom the asseasee or the Exchange has paid in the previous year(s);

- (1) any sum or aggregate sums in excess of two thousand rupees where the payment represents "differences" paid in settlement of contracts without actual delivery of stocks or commodities; and

- (2) any sum or aggregate sums in excess of ten thousand rupees where the payment represents sale price in connection with the transfer whether by way of sale, exchange or otherwise of assets or on whose behalf or from whom the assessee or the exchange has received any such sum and particulars of all such payments and receipts,

[The question whether any payments or receipts relate to "capital assets" is a matter to be decided by the Income-tax Officer. The person required to make the statements should treat all payment and receipts as pertaining to capital assets.]

(Separate statements should be made for payments and receipts)

Serial No.	Name and address of the persons to whom the payment was made or on whose behalf or from whom the payment was received	Particulars of the transaction in connection with which the payment was made or received	Amount paid or received	Date of payment or receipt	Whether paid or received in cash or by book and justment

Signature

Date

Address

FORM No. 3

[See rule 12(3)(i)]

Return of Income under sub-section (i) or sub-section (2) or subsection (3) of section 139 of the Income tax Act, 1961 for persons who derive income from sources other than business or profession and who have income chargeable under the heads "Salaries" or "Interest on Securities" or "Income from other Sources" only.

Assessment year 19. 19.

Name
 Status (whether individual, H.U.F. etc)
 Address : (Office)
 (Residence)

PART I

©Statement of total income and total world income during previous year(s) ended

Source of income@@	Amount of incomes	Amount of losses	Tax already deducted at source
1	2	3	4
<p><i>Section A.—Income which accrued or arose or was received or is deemed to have accrued or arisen or been received in India in the previous year.</i></p> <p>1. SALARIES Total amount as detailed in Part IV of the Return. (Please attach a detailed statement of monthly salary and tax deducted therefrom)</p>			

1	2	3	4
2. INTEREST OF SECURITIES. (i) interest on securities of the Central Government issued income tax free. (ii) interest on securities of a State Government issued income-tax free. (iii) interest on other securities			
3. OTHER SOURCES. ••Dividends from companies Interest other than interest on securities. Ground rent Other items (give details)			
TOTAL OF SECTION A			

Notes.—@If there are different previous years for different sources of Income, the source or sources should be indicate against each previous year.

@Income of other persons which is to be included in the assessee's total income under section 60 to 64 of the Income-tax Act, 1961 should also be taken into account in filling this return.

*Where the net result of computation of income in respect of any source is a positive figure, it should be shown in Col. 2 against the relevant source of Income; where it is a negative figure (i.e., a loss) It should be shown in Col. 3.

**The amount to be shown in Col. (2) is the full amount of dividend declared by a company including the tax deducted under section 194 of the Income-tax Act, 1961, reduced by the deductions admissible under section 57.

Section B.—(To be filled in only by persons who are resident.) Income which accrued or arose outside India but not deemed to have accrued or arisen or not received or deemed to have been received in India in the previous year.

Full income of the type mentioned above should be shown here
[Please classify the income according to the heads of income as specified in Section A.]

TOTAL OF SECTION B

X

Section C.—(To be filled only by persons who are (i) resident but not ordinarily resident or (ii) non-resident.)

Income accruing Or arising outside India except,

- (i) Income already shown in Section A ;
- (ii) income which under the provisions of Chapter III of the Income-tax Act, 1961 is not included in the total income ; and
- (iii) capital gains which are not includible in the total income.

[Please classify the income according to the heads of income as specified in Section A]

TOTAL OF SECTION C

Sources of Income	Particulars of Items	Amount Rs.
<i>Section D Total income</i> •Amount of Total Income Rs.± .		
<i>Section E.—Total World Income</i> (Not applicable in the case of persona who are "resident" in India.) Total Income as specified in Section D. Rs.± Add Net total of columns 2 and 3 of Section C Rs. ± . TOTAL WORLD INCOME RS. ± . <i>Section F</i> —In this Section should be shown any amount which is included in sections A, B & C and which the assessee claims to be not taxable for any reason such as that the receipt is of a casual nature not arising from any busi- ness or profession, vocation or occupation, or that it is exempt under any other provision of the Income-tax Actj 1961		
TOTAL OF SECTION F		

Note.—*Total income is to be computed by making adjustments to the particulars of income shown in Sections A and B in the manner indicated in Annexure I to this return.

PART II

Statement of sums included in total income in respect of which income-tax and/or Super-tax is not payable or on which rebate of income-tax and/or Super tax is available.

Rs.

3.. Sums deducted from Salary payable by the Government and to which section 87 (1) (c) applies

2. Sums paid in respect of a contract for a deferred annuity; or to effect an insurance on the life of the assessee or on the life of his wife, or her husband or in the case of a Hindu Undivided Family, to effect an insurance on the life of any male member or his wife. (The original receipt or Certificate from the Insurance Company must be attached.

3. Contributions to fa) any Provident Fund to which the Provident Funds Act, 1925 applies (i) a recognised provident Fund or (c) a Provident Fund established under the Employees Provident Fund Act-1952, or (d) an approved Super-annuation fund

4. Interest on income-tax free securities

5. Dividends from new industrial undertakings or hotels exempt under sections 85 and 101(2)

6. Donations to charitable institutions and funds or to Government or a local authority exempt under Section 88 (give details)

7. Other items, if any (give details)

TOTAL

PART III

Particulars to be filled up in the cage of Hindu undivided families only.

Name of family.....

Address

Serial No.	Names of members of the family (including the Karta) at the end of the previous year who were entitled to claim partition.	Relationship to Karta	Age at the end of the previous year	Remarks
i	2	3	4	5
I	(Karta)			
2				

PART IV—SALARIES

[illegible]

J-H

I declare that to the best of my knowledge and belief the information given in the above statement in Parts I, II, III and IV, of the Return is correct and complete, that the amount of total income and total world income and other particulars shown are truly stated and relate to all the previous years relevant to the assessment year commencing on the 1st day of April, 19— and that no other income accrued or arose to or

_____ the family
was received by _____ the association _____ during the said
_____ the body of individuals
_____ the local authority

**

*Iff _____
_____ the family
previous year (s) and that _____ the association _____ had during the
_____ the body of individuals
_____ the local authority

said previous year (s) no other sources of income.

_____ the family
tl further declare that _____ the association _____ was
_____ the body of individuals
_____ the local authority

###

•resident

_____ resident but not ordinarily resident _____ in India during the previous
_____ year(s) for which the return is made.
non resident _____

a

§ I also declare that I was a married individual/widow/widower
_____ an unmarried individual
at the end of the previous year _____ relevant to the assessment year for which the return is*
_____ made.

§§ latest of the previous years

*/ttI also declare that I/the Hindu undivided family had no/one/more than one minor child/
minor co-parcener, wholly or mainly dependent on me/the family at the end of the previous year

§§ latest of the previous years

relevant to the assessment year for which the return is made.

DATE

Place

GO Signature

NOTES.—*The alternatives which are not required in the declaration should be scored out.

££In the case of an assessee who is an individual, if the declaration is signed by a person other than the individual himself the word "me" or "I" should be scored out and the name of the assessee should be written, here.

**Here describe the status, if not covered by the terms mentioned above, vide Section 2(31)(vii).

tlf a person is resident in India in a previous year relevant to an assessment year in respect of any source of income, he shall be deemed to be resident in India in the previous year relevant to the assessment year in respect of each of his other sources of income,

§This declaration should be made in the case of an "individual.

§ §These words are applicable where there is more than one previous year relevant to the assessment year for which the return is made.

ttThis declaration should be made in the case of an individual or Hindu undivided family.

£The declaration shall be signed by the person empowered to sign and verify the return in accordance with section 140 of the Income-tax Act, 1961. The capacity in which the declaration is signed, should be indicated, e.g., Karta of the Hindu undivided family.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THE VERIFICATION.

ANNEXURE I (See Part I, Section D)

Computation of Total Income

Total Income is to be computed by making the following adjustments (wherever applicable) to the particulars of income shown in Sections A and B of the return, namely:—

- (i) Set-off of loss from one source of income against income from **another** source within the same head of income—Section 70.
- (ii) Set-off of loss from one head against income from another head—Section 71.

Details of the adjustments should be indicated in a statement which should be appended to this return.

Return of Particulars to be Furnished under Section 133 of the Income-tax Act, 1961.

[See paragraph 4 of Notice under Section 139(2)]-

(a) To be filled up by Trustees, Guardians or Agents only.

Names and addresses of persons for or of whom the assessee is the trustee, guardian or agent.

Whether trustee, Guardian or agent.

Name

Address

Signature,

Designation

Address

DATE :

(b) Statement of the names and addresses of all persons to whom assesBee has paid in the previous year(s) rent, interest, commission, royalty or brokerage or any annuity (not being an annuity taxable under the head "Salaries") amounting to more than four hundred rupees and particulars of all such payments.

Serial No.	Name and address of the person to whom the payment was made	Nature of payment	Amount paid	Date of payment	Whether paid in cash or by book adjustment
1					
2					
3					

Signature

DATE :

Address

FORM No. 4

[*'See Rule 12(3)(j)*]

Return of Income under Sub-Section (1) or Sub-Section (2) or Sub-Section (3) of Section 139 of the Income-tax Act, 1961 for persons other than Companies who derive income from Sources other than Business or Profession (Not being a share as a Partner in a Firm or as a member in an Association of Persons or a body of individual and who do not have income chargeable under the Head "Salaries", or "Interest on Securities" or "Income from other sources" only.

Assessment year 19 —19 .

Name.....

Status (whether individual, H.U.F. etc.).....

Address : (Office;.....

(Residence).....

PART I

*Statement of total income and total world income during previous year(s) ended.....

Source of Income	**	† Amount of incomes	† Amount of losses	of	Tax already deducted at source
1		2	3		4

Section A.—Income which accrued or arose or was received or is deemed to have accrued or arisen or been received in India in the previous year.

1. SALARIES.

Total amount as detailed in Part V of the Return

(Please attach a detailed statement of monthly salary and tax deducted therefrom)

1	2	3	4
2. INTEREST ON SECURITIES			
(i) interest on securities of the Central Government issued income-tax free			
(ii) interest on securities of a State Government isBued income-tax free			
(iii) interest on other securities			
^HOUSE PROPERTY			
Total amount ar detailed in Part VI of the Return			
i 4- BUSINESS OR PROFESSION			
(a) Share of profits in * Registered firm.			
(i) Speculation business—Sec. 28			
Exp. 2			
(ii) Other business or profession			
(6) Share of profits in an unregistered firm or association of persons or body of individuals.			
(i) Speculation business—Section 28 Exp. 2			
(ii) Other business or profession			
5. CAPITAL GAINS			
Capital Gains as detailed in Part VII.			
6. OTHER SOURCES			
§Dividends from companies			
Interest other than interest on securitiesB			
Ground rent			
Other items (give details)			
TOTAL OF SECTION A			

NOTES.—*If there are different previous years for different sources of income, the source or sources should be indicated against each previous year.

•Income of other persons which is to be included in the assessee's total income under sections 60 to 64 of the Income-tax Act, 1961 should also be taken into account in filling this return.

tWhere the net result of computation of income in respect of any source is a positive figure, it should be shown in Col. 2 against the relevant source of income; where it is a negative figure (i.e., a loss) It should be shown in Col. 3.

Against these items should be shown the amount of share in the income or loss, as the case may be. For the purposes of assessment, the composition of this amount into the various heads of income will be determined by the Income-tax Officer,

§The amount to be shown in Col. (2) is the full amount of dividend declared by a company including the tax deducted under section 194 of the Income-tax Act, 1961, reduced by the deductions admissible under section 57.

t	2	3	4
<p><i>Section B.—(To be filled in only by persons who are (*) resident or (ii) resident but not ordinarily resident"). Income which accrued or *arose outside India but not deemed to have accrued or arisen or not received is deemed to have been received in India in the previous year.</i></p> <p>(a) Persons who are "resident" in India should show their full Income of the type mentioned above . . .</p> <p>(b) Person? who are "resident but not ordinarily resident" in India should show only so much of the income of the type mentioned above as arises from a business controlled in or profession set up in India. . .</p> <p>[Please classify the income according to the heads of income as specified in Section A]</p>			
TOTAL OF SECTION B . . .			
<p><i>Section C.—(To be filled in only by persons who are (i) resident but not ordinarily resident or (it) non-resident).</i></p> <p><i>Income accruing or arising outside India except—</i></p> <p>(i) income already shown in sections A and B; . . .</p> <p>(ii) income which under the provisions of Chapter III of the Income-tax Act, 1961 is not included in the total income; and.</p> <p>(iii) capital gains which are not includible in the total income . . .</p> <p>[Please classify the Income according to the heads of income as specified in Section A].</p>			
TOTAL OF SECTION C . . .			
<p><i>Section D.—Total Income</i></p> <p>•Amount of Total Income Rs. ± . . .</p>			
<p><i>Section E.—Total World Income</i> (Not applicable in the case of persons who are "resident" in India).</p> <p>Total income as specified in Section D Rs. ± . . .</p> <p>Add Net total of columns 2 and 3 of Section C Rs. ± . . .</p> <p>Total World Income Rs. ± . . .</p>			

Sources of Income	Particulars of Items	Amount Rs.
<i>Section F.—In this section should be shown any Amount which is not included in Section A, B & C, and which the Assessee claims to be not Taxable for any Reason such as that the receipt is of a Casual nature not arising from any business or profession or occupation or that it is exempt under any provision of the Income-tax Act, 1961</i>	1	
	2	
	3	
	4	
	5	
	6	
	7	
	8	
TOTAL OF SECTION F		

NOTE.—*Total income is to be computed by making adjustments to the particulars of income shown in Sections A and B in the manner indicated in Annexure I to this return.

PART II

Statement of sums included in total income in respect of which income-tax and/or Super-tax in not payable or on which rebate of income-tax and/or Super-tax is available.

	Rs.
1. Sums deducted from salary payable by the Government and to which section 87 (i)(c) applies	
2. Sums paid in respect of a contract for a deferred annuity, or to effect an insurance on the life of the assessee or on the life of his wife, or her husband or, in the case of a Hindu Undivided Family, to effect an insurance on the life of any male member or his wife. (The original receipt or certificate from the Insurance Company must be attached.)	
3. Contributions to (a) any Provident Fund to which the Provident Funds Act, 1925 applies (6) a recognised Provident Fund or (c) a Provident Fund established under the Employees Provident Fund Act 1952, or (d) an approved super-annuation fund.	
4. Share in the income of an unregistered firm or an association of persons or a body of individuals where the tax has already been paid or is payable on the income by the firm or association or body (give details)	
5. Interest on income-tax free securities	
6. (i) Income of new Industrial Undertakings exempt under Section 84 and 101(1)	
(ii) Dividends from industrial undertakings or hotels exempt under Section 85 and 101(2).	
7. Donations to charitable institutions and funds or to Government or a local authority exempt under Section 88 (give details)	
8. Other Items if any, (give details)	
TOTAL	

PART III

If you are a partner in a firm or a member in an association of persons or a body of individuals furnish the particulars required below.

Name and address of the firm/association/body	Name of each Partner/member including the assessee	Relationship with assessee®	Residential address of each partner/member	Extent of share of each partner/member (give details)

PART IV

Particulars to be filled up in the case of Hindu Undivided families only.

Name of family.....

Address

Serial No.	Names of members of the family Including the Karta at the end of the previous year who were entitled to claim partition	Relationship to Karta	Age at the end of the previous year	Remarks
1	2	3	4	5
	(Karta)			
1				
2				

NOTE. (3)State in this column whether any partner of the firm is husband, wife or minor child of the assessee.

PART VI—INCOME FROM HOUSE PROPERTY

Serial No.	Deductions from annual value to arrive at net annual value.		22	
	Allowance for repairs.	Premium paid to insure the property against damage or destruction.		
1	Interest on mortgage or capital charge or any annual charge on the property or interest on capital borrowed for acquiring, constructing, repairing, renewing or reconstructing the property.	Ground rent paid for the property.	15	
2	Land Revenue paid for the property.	Collection charges paid (not to exceed 6% of the amount shown in col. 12).	16	
3	Amount claimed on account of property remaining vacant. (Give details).	Unrealised rent (Details to be given separately).	17	
4	Total of columns 13 to 20	Net income from property carried to part I of the Return. (Col. 12 minus Col. 21).	18	
5	SB JO i 103 ni imoure sqj WOJH 6 -03 vi imoure sqj an; -ionpap j3iJB junoitB jsu stp jo jssq (?) 'sonipnsi uMto sig joi wuMo atp Kq psidnozo Xjfradoj jo SSB0 xj—ion'Q	•SS3I	19	
6	psuireio pNB JSUAO sqj ICq swjoq jnq ^jpoipne JBDOL	•wopnps B SB	20	
7	•Iustraj sqj ^q smog ropinq SJSUMO Supnjsui, ^3j sr	-Ajadedoid sip jo HopBnpA [EdHDim^ jEtiuv	21	
8	alBis Awadoid aqj jorfimo wed B aw noic JJ	•S3IEHS jpiB pNB SJUONO WBd	22	
9	j{q Apied JO AnogM psidnozo si Ajisdoad sqj jaijissq^	J3I JO JSUMO 3qj	23	
10	Am HI sptrejs AusdOId atp suren \$80XM UJ nos-rad sip jo ^tueitarp jEj{H Bdiomiv rqupsjB rjjsstA jisdodpsipraqA		24	
11	Ausdoid jo jsqunu ig J3JBS jo aureM		25	
12	psjentijs s; Kjisoid auj SISUAV UAOI JO SSBUA JO suns^		26	

NGTSS.—*The higher of the figures given in columns 7 and 8 should be taken as the basis of determining the income from property.

In the case of house property the construction of which was completed on or after the 1st April, 1953 the claim is to be restricted to one half of the total amount of such taxes levied by the local authority.

In the case of a building (comprising one or more residential units) the erection of which is begun and completed after the first day of April, 1961 the annual value shall for a period of three years from the date of completion of the building be reduced by a sum equal to the aggregate of (i) in respect of any residential unit whose annual value does not exceed Rs. 600 the amount of such annual value; and (ii) in respect of any residential unit whose value exceeds Rs. 600 an amount of Rs. 600; so however that the income in respect of any residential unit is in no case a negative figure.

§The amount admissible on account of repairs is—

- (a) Where the owner has undertaken to bear the cost of the repairs a sum equal to 1/6 of the amount shown in column 12 and
- (6) Where the tenant has undertaken to bear the cost of repairs, the excess of the amount shown in col. 12 over the amount of rent payable⁵ or 1/6 of the amount shown in column 12, whichever is less.

PART VII

Particulars of Capital Gains

STATEMENT A

Serial No.	Description of asset	Date on which asset became property of the assessee	Date of the transfer	Full value of the consideration for which transfer was made	Deductions				Amount of Capital Gain (Col. 5 minus Col. 9.) If amount is a loss (Col. 9 minus Col. 5) enter the figure in red ink and show it distinctly as loss
					Cost of acquisition (or in cases applicable, the value which should be deemed to be the cost of acquisition) (See col. 12 of Statement B)	Cost of any improvement to the capital asset	Expenditure incurred wholly and exclusively in connection with the transfer (give details)	Total of cost of acquisition and other deductions admissible (Total of Cols. 6, 7 & 8)	
1	2	3	4	5	6	7	8	9	10
	1. House properties (with description regarding size, locality etc) 2. Other assets (with description regarding nature or properties)								

Net Capital gains/loss : Rs

Deduct:

Exemptions claimed :

(a) Capital gains from house property exempt u/s 53 Rs

(b) Capital gains from house property re-invested in new house property exempt u/s 54. Rs

Net capital gains/loss transferred to item 5 in Sec. A of Part I of this return.

STATEMENT B

Description of asset	Date on which asset became property of the assessee	Banner in which asset became property of assessee (i.e., whether by purchase, construction at own expense, inheritance, succession, gift, family partition, etc.)	Where asset became property of assessee by purchase or construction at own expense		Where asset became property of assessee otherwise than in manner referred to in Col. 4'5, as applicable—see section 49			Where the asset is one in respect of which depreciation has been obtained (See Section 50)			Cost of acquisition or the value deemed to be the cost of acquisition (indicating how it is arrived at with reference to the figures in the preceding columns) transferred to Col. 6 of Statement A
			Cost of acquisition of the asset to the assessee on the date mentioned in column 2	Where the asset became the property of the assessee before 1st January, 1954 the fair market value of asset on that date	Cost of the asset to previous owner and, if it cannot be ascertained, the fair market value on the date on which asset became property of previous owner ; (mention the date also)	Fair market value of asset on 1st January, 1954 Of asset became property of previous owner before 1st January, 1954)	Fair market value of asset on the date of distribution of the capital asset by the company in liquidation	Written down value as adjusted	Where the fair market value of the asset on 1st January, 1954 is to be taken into account, the fair market value of the asset on 1st January, 1954 reduced by the amount of depreciation allowed after 1st January, 1954 and as adjusted	Deduct—advance or other monies received and retained by the assessee on any previous occasion. (Section 5i)	
i	2	3	4	5	6	7	8	9	10	11	12

I declare that to the best of my knowledge and belief the information given in the above statement* in Parts I, II, III, IV⁵, V, VI and VII of the Return is correct and complete, that the amount of total income and total world income and other particulars shown are truly stated and relate to all the previous years relevant to the assessment year commencing on the 1st day of April 19. and that no other income accrued 01- arose to or

@me ££

the family

the firm

was received by

the association

during the said

the body of individuals

the local authority

@@

@ ££

the family

the firm

previous year(s) and

that

the association

had during

the

the body of individuals

the local authority

@@

said previous year(s) no other sources of income.

@ 1££

the family

the firm

*I further declare that the Association

was

the body of individuals

the local authority

@@

©resident

resident but not ordinarily resident in India during the previous
non resident
year(o) for which the return is made.

**I also declare that I was a ££ @ married individual/widow/widower

an unmarried individual

previous year
it the end of the relevant to the assessment year for which.
test of the previous years
the return is made.

£.£

@/£ I also declare that I/the Hindu undivided family had no/one/more than one minor child/minor co-parcener, wholly or mainly dependent on me ££ the family at the end of the previous year

•————relevant to the assessment year for which the return is made.

j-flatest of the previous years

X>ate.

Place.

(•f) Signature

Notes.—©The alternative which are not required In the declaration should be scored out.

££In the case of an assessee who is an individual, if the declaration Is signed by a person other than the individual himself, the word "me" or "I" should be scored out and the name of the assessee should be written here.

@@Here describe the status, if not covered by "the terms mentioned above, vide Section 2(31) (vii).

*If a person is resident in India in a previous year relevant to an assessment year in respect of any source of income, he shall be deemed to be resident in India in the previous year relevant to the assessment year in respect of each of his other sources of Income.

**This declaration should be maHe in the case of an Individual.

ftThese words are applicable where there is more than one previous year relevant to the assessment year for which the return is made.

£This declaration should be made in the case of an individual or Hindu undivided family.

(t)The declaration shall be signed by the person empowered to sign and verify the return in accordance with" section 140 of the ~ Income-tax Act, 1961. The capacity in which the declaration is signed, should be indicated e.g., Karta of the Hindu undivided family.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THE VERIFICATION.

ANNEXURE I (See Part I, Section D)

Computation of Total Income

Total Income is to be computed by making the following adjustments (wherever applicable) to the particulars of income shown in Sections A and B of the return, namely:—

- (i) Adjustment for the amount of development rebate carried forward from earlier assessment years;
- (ii) Set-off of loss from one source of income against income from another source within the same head of Income—Section 70, 73(1), 75, 76, 77. Loss from a speculation business shall not be set off except against profits from another speculation business,—Section 73(1).
- (iii) Set-off of loss from one head against income from another head—Section 71, 73(1), 75, 76 and 77. In this connection please also mention whether you wish to exercise the option given under the proviso to section 71, Loss under the head "Capital Gains" shall not be set-off against income under any other head—Section 71;
- (iv) Set-off of losses carried forward from earlier assessment years—Sections 72, 73(2), 74, 75, 76, 77, 78 and 79. Loss from a speculation business or loss under the head "Capital Gains" carried forward from an earlier assessment year can be set off only against income from speculation business or income under the head "Capital Gains" as the case may be—Sections 73(2) and 74;

- (v) Adjustment for unabsorbed allowance on account of depreciation or capital expenditure on scientific research carried forward from earlier assessment years—Sections 32(2) and 35(4) read with sections 72(2) and 73(3).

Details of the adjustments should be indicated in a statement which should be appended to this return,

RETURN OF PARTICULARS TO BE FURNISHED UNDER SECTION 133 OF THE INCOME TAX ACT, 1961.

[See paragraph 4 of Notice under Section 139(2)]

(a) To be filled up by Trustees, Guardians or Agents only.

Names and addresses of persons for or of whom the assessee is the trustee, guardian or agent		Whether trustee, Guardian or agent
Name	Address	

Signature

Date

Designation
Address

(b) Statement of the names and addresses of all persons to whom assessee has paid in the previous year(s) rent, interest, commission, royalty or brokerage or any annuity (not being an annuity taxable under the head "Salaries") amounting to more than four hundred rupees and particulars of all such payments.

Sl. No.	Name and address of the person to whom the payment was made	Nature of payment	Amount paid	Date of payment	Whether paid in cash or by book adjustment
1					
2					
3					

Signature

Date

Address

(e) (To be filled in by any dealer, broker, or agent or any person concerned in the management of a stock or commodity exchange).

Statement of the names and addresses of all persons to whom the assessee or the exchange has paid in the previous year(s);

- (1) any sum or aggregate sums in excess of two thousand rupees where the payment represents "differences" paid in settlement of contracts without actual delivery of stocks or commodities; and

- (2) any sum or aggregate sums in excess of ten thousand rupees where the payment represents sale price in connection with the transfer whether by way of sale, exchange or otherwise of assets or on whose behalf or from whom the assessee or the exchange has received any such sum and particulars of all such payments and receipts.

[The question whether any payments or receipts relate to "capital assets" is a matter to be decided by the Income-tax Officer. The person required "to make the statements should treat all payments and receipts as pertaining to capital assets.]

(Separate statements should be made for payments and receipts)

Sl. No.	Name and address of the persons to whom the payment was made or on whose behalf or from whom the payment was received.	Particulars of the transaction in connection with which the payment was made or received.	Amount paid or received	Date of payment or receipt	Whether paid or received in cash or by book adjustment

Date

Signature

Address

FORM No. 5

[See sub-rule (5) of rule (12)]

CERTIFICATE TO BE GIVEN BY AN AUTHORISED REPRESENTATIVE WHO PREPARES A RETURN OF INCOME

QUESTION	ANSWER
(1) What books of account, if any, are kept by or on behalf of the assessee?	
(2) By whom are those books of account kept?	
(3) Are those books of account audited each year? If so, by whom?	
(4) Is the return in accordance with those books?	
(5) If the return is not in accordance with those books, on what basis and upon what information has the return been prepared?	
(6) (i) Have you obtained all the information and explanations which to the best of your knowledge and belief were necessary for the purposes of preparing the return of income-	
(ii) Does in your opinion the return give the information required by law in the manner so required and give a true and fair view of the income from all sources for the relevant previous year?	

CERTIFICATE

I, having prepared the return of income of.

..... for the assessment year..... do hereby certify that the answers to the questions set forth above in this statement are true and correct in every particular.

(Signature of the authorised representative).

Date.....

Address :

NOTE:—Where the representative is a partnership or a company, this certificate must be signed in the name of the partnership or company, as the case requires, by a person who is a partner of that partnership or a director or an officer duly authorised by the company, and that person's name must also be appended.

FORM No. 6

(See rule 13)

APPLICATION OR EXTENSION OF THE DATE FOR FURNISHING A RETURN OF INCOME UNDER SECTION 139 OF THE INCOME-TAX ACT, 1961.

To

The Income-tax Officer,

.....
Under section 139(1)(2) of the Income-tax Act, 1961, I/we have to file the return of my/our income

the income of

in respect of which I/we am/are assessable for the assessment year commencing on the 1st April, 19 , before 19 . For the reasons given below, it is not possible

..... for me/us to file the return before the said date.—

has not been possible

2. It is, therefore, requested that time for furnishing the return may be extended upto

Signature.....

Name (in capital letters).....

Dated 19.....

Address

NOTES : 1. Delete the inappropriate words.

2. The application should be signed by a person who is entitled to sign a return of income as provided in section 140 of the Income-Tax Act, 1961.

FORM No. 7.

(See rule 15)

NOTICE OF DEMAND UNDER SECTION 136 OF THE INCOME-TAX ACT, 1961.

To

.....
.....

Status^_____
G.I.H. No.

This is to give you notice that for the assessment year..... a sum of Rs....., details of which are given on the reverse has been determined to be payable by you.

2. The amount should be paid to the

Treasury Officer

Sub-Treasury Officer ' at

Agent, State Bank of India

Reserve Bank of India

within ~~35 days~~ of the service of this notice. The previous approval of the In-
~~...days~~
 specting Assistant Commissioner of Income-tax has been obtained for allowing
 a period of less than 35 days for the payment of the above sum. A chalan is
 enclosed for the purpose of payment.

3. If you do not pay the amount on or before the period specified above, you
 shall be liable to pay simple interest at four per cent, per annum from the date
 commencing after the end of the period aforesaid in accordance with section
 220(2).

4. If you do not pay the amount of tax within the period specified above,
 penalty (which may be as great as the amount of tax in arrear) may be imposed
 upon you after giving you a reasonable opportunity of being heard in accordance
 with section 221.

5. If you do not pay the amount within the period specified above, proceedings
 for the recovery thereof will be taken in accordance with sections 222 to 229, 231
 and 232, of the Income-tax Act, 1961.

6. The assessment has been made under section 144, of the Income-tax Act,
 1961, because you failed to—

~~make the return of income under~~ section 139(2) and did not make a
~~return or a revised return under~~ section 139(4) or section 139(5)
~~comply with a notice issued under~~ section 142(1)

comply with a notice issued under section 143(2)

However, if you were prevented by sufficient cause from making the return under
 section 139(2) or did not receive the notice issued under section 142(1) or section
 143(2) or did not have a reasonable opportunity to comply, or were prevented
 by sufficient cause from complying, with the terms of a notice issued under
 section 142(1) or section 143(2), you may apply to me, within one month from
 the date of service of this notice, under section 146, to cancel the assessment and
 proceed to make a fresh assessment.

7. If you intend to appeal against the ~~fine~~^{assessment} interest, payable under
 penalty
 section 216, you may present an appeal under Part A of Chapter XX of the
 Income-tax Act, 1961 to the Appellate Assistant Commissioner of Income-
 tax within thirty days of the receipt of this notice, in the form pres-
 cribed under section 849(1) of the said Act duly stamped and verified as laid down
 in that form.

Dated

Income-tax Officer,

Place

Address

NOTE.—Delete inappropriate paragraphs and words.

ASSESSMENT FORM

Serai No. Assessment year.
 General Index No. Section under which assessment or refund is made.
 Name. District or Circle.
 Address. State. Married or Unmarried.
 Resident/Not Ordinarily Resident/Non-Resident. Status. Public Ltd/Private Ltd.

Detailed sources of Income	Code No.	Amount of income or loss of the year under assessment	Amount of loss of earlier years set off.	Resultant income	Tax already deducted or otherwise paid at source			
					Income-tax	Super-tax	Surcharge	
							Union	Special
1	2	3	A	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs. nP.	Rs. nP.	Rs. nP.
A. Income securing, arising or received in or deemed to have accrued, arisen or been received in India.								
Section 15—Salaries—								
Central Government	100							
State Government	110							
Others	120							
Section 18—Interest on Securities—								
(a) Government of India, State Government and Local Authorities—								
Income-tax free	130							
Others	140							
(6) Companies and Corporations	150							

Detailed sources of Income	Code No.	Amount of income or loss of the year under assessment	Amount of loss of earlier years set off	Resultant income	Tax already deducted or otherwise paid at source			
					Income-tax	Supei-tax	Surcharge	
							Union	Special
	2	3	4	S	6	7	8	9
Section 22—House Property—	160							
Section 28—Business or Profession (give description of business, profession etc below.)	7							
Compensation—Sec 28 (κ)	300							
Share of profits from Registered Firm	310							
Share of profits from unregistered firm and/or association of persons or body of individuals (taxed and/or Partnership) profit from registered firm charged to tax in the hands of the firm under sec 182(3)	320							
Section 45—Capital Gains—								
Immovable property	170							
Machinery & Plant	180							
Others	190							
Section 56—Other sources—								
Dividend	330							
Interest or other sums received under deduction of tax	340							
Others	350							
TOTAL OF INCOME UNDER A								

I	2	3	4	5	6	7	8	9
B. INCOME ACCRUING OR ARISING ABROAD NOT INCLUDED IN 'A' ABOVE								
Business or profession	370							
Others	380							
TOTAL INCOME								
<i>Deduct</i> —(i) Compensation—Sec. 28(u)								
(ii) Capital Gains								
REDUCED TOTAL INCOME								
Adjustments to total income to arrive at total world income (Give details)—								
TOTAL WORLD INCOME								

1	Income-tax		Super-tax		Surcharge			
	2		3		Union		Special	
	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.
Income-tax—								
Average rate — <u> </u> maye Paise in the Rupee applicable to the assessee.								
Super-tax—								
Gross Income-tax, Super-tax and Surcharge chargeable on reduced <i>total</i> income								
Earned income Rs.								
Unearned income Rs.								
Tax on Compensation—Section 28(u)								
Tax on Capital Gains								
(A) TOTAL GROSS TAX								

i	2		3		4		5	
	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.
Sums included in total income in respect of which income-tax super-tax, and/or surcharge is not payable or in respect of which rebate of tax is admissible								
	Code No.	Amount						
		For I.T. Relief	For S.t. Relief					
(a) Under Section 87(1) (c) and/or on account of recognised provident and superannuation funds	410							
(*) On account of Insurance Premia	420							
(c) Share from Association of persons or from unregistered firm or body of individuals on the profits of which tax has already been paid or partnership profits from registered firm charged to tax in the hands of the firm under Section 183(3)	430							
(C4) Interest from income-tax free securities	440							
W Profits of Co-operative Societies or dividend? or other payment received out of such profits	460							
y) Donations to Charitable institutions or funds	470							
(?) Dividends exempt from super-tax under Section 99(1) (w)	210							
W Profits or gains derived from newly established industrial undertakings or approved hotel(s)	220							
(C) Dividends from new industrial undertakings or approved hotel(s),	240							
(b) Share of tax paid by Registered Firm	230							
Total amount upon which relief is due.								
				1			1	

I				2		3		4		5	
				Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.
(B) TOTAL AMOOKT <i>ae</i> RELIEF THBBBON											
D.L.T. and other Reliefs											
Under Section 90											
		5									
		5									
		5									
Under Sectfao 91											
		5									
		5									
		5									
Rebate of Super-tax at the rate of _____ naye Palae per Rupee of the tool amount		250									
Rdkf under Section 236.		260									
(O TOTAL D.L.T. RELIEF <i>am</i> OTHBE RXLIBR .											
(D) TAX CBABXSABLS [A—<B+Q]											
(E) ADJOSIMBNTS TO ABKTYS AT TAX DATABLE HY THE ASSESSES :											
<i> Tnc dednetedorothbetwtep<fd atxsiree .											

I		2		3		4		5	
		Rs.	cP.	Rt.	nP.	Rs.	nP.	Rs.	nP.
{*0 Adyance tax paid	28a								
(fit) Tax paid on provision*! assessment	283								
(F) TAX PAYABLE/REFUNDABLE (D—E>									
(G) TAX PAYABLE/REFUNDABLE AS PER COL. (F) OF ASSESSMENT FOBM OF ORIGINAL ASSESSMENT MADE ON (DATE)									
(H) ADDITIONAL AMOUNT OF TAX PAYABLB/AMOBNT OP REDUCTION IN TAX ON REASSESSMENT/ BBYISION/BECTIFICATION/APFEAL. ETC.									
Penalty oadet Section.									
Composition under Section									
Interest payable by assesses—Sec. 139 Rs.									
Interest payable by assesses—Sec 215/216/217 Rs.,..									
Interest payable to assesses—Sec 214 Rs.									
Interest payable to assessee—Sec §243/244. Rs.									
payable									
Total Sum—(in figures)									
refundable									

Is wcads—Rupees and nP.

pm, ;

JfKcvu-tsxOffic\$~

FORM No. 9

(S«« rule 16)

Notice of Demand under Section 156 of the Income-tax Act, 1961 for payment of tax provisionally asstwd under Section 141 of the Act.

To

.....

Status

G.I.R. No.

Please take notice that for the assessment year, the sum of Rs
 has been determined to be payable by you under section 141 of the Income-tax Act, 1961.

a. The amount should be paid to the

Treasury Officer_____
Sub-treasury Officer_____
Agent, State Bank of India

Reserve Bank of India

Mr within 35 days
 days of the service of this notice. The previous approval of the

Inspecting Assistant Commissioner of Income-tax has been obtained for allowing a period of 15 days
 than 35 days for the payment of the above sum. A Chalan is enclosed for the purpose of payment.

3. If you do not pay the amount on or before the period specified above, you shall be liable to pay simple interest at four per cent per annum from the date commencing after the end of the period aforesaid in accordance with section 220(2).

4. Further if you do not pay the amount within the period specified above, penalty (which may be as great as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with Section 221.

5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 222 to 229 and 231 to 233 of the Income-tax Act, 1961.

Dated 19

Income-tax Officer

Place Address

NOTE.—Delete the inappropriate words.

FORM No. 10;

(S M rule 17)

Notice to the Income-tax Officer under Section 11(2) of the Income-tax Act, 1961

To

The Income-tax Officer,

.....

I, on behalf of
 (name of the trust)

..... hereby bring to your notice that it has been decided by a resolution
 passed by the trustees on (copy enclosed) that out of the
 (date)

income of the trust for the previous year relevant to the assessment year 19..... 19.....

and subsequent previous years, an amount of Rs.
 percentage of the income of the trust

such sum as is available at the end of the previous year should be accumulated or set apart till the previous year ending for the purpose of enabling the trustees to accumulate sufficient funds for carrying out the following purpose* of the trust:—

(i)

(2) etc.

2. Before the expiry of one month commencing from the end of each relevant previous year the amount so accumulated or set apart will be invested in any Government security as defined in clause (a) of section 2 of the Public Debt Act, 1944 or in any other security approved by the Central Government in this behalf.

3. Copies of the annual accounts of the trust along with details of investments and utilisation, if any of the money so accumulated or set apart will be furnished to you before the 30th day of April every year.

4. It is requested that in view of our complying with the conditions laid down in section 163 of the Income-tax Act, 1961, the benefit of that section may be given in the assessments of the trust in respect of the incomes accumulated or set apart as mentioned above.

(1) Signature

Designation

DATE ;

Address

NOTES.—(1) This notice should be signed by a trustee.

(2) Delete the inappropriate words.

FORM No. 11

[5 rules 22(2)(b) and 22(4)(b)]

Application for Registration of a firm for the purposes of the Income-tax Act, 1961

To

The Income-tax Officer,

.....

.....

Rs. Amount in words 19 - 19

i. We, on behalf of
 (name of the firm)

hereby apply for the registration of our firm for the purposes of the Income-tax Act, 1961 for the assessment year 19 - 19.

Original

copy

2. The of the instrument evidencing the partnership together with a
 certified copy duplicate copy]

is enclosed. The prescribed particulars are given in the Schedule on the reverse.

3, We do hereby certify that the profits (or loss if any) of the _____ previous year were/ _____ period up to the date of dissolution will be _____ divided or credited as shown in the Schedule and that the information given above and in the Schedule is correct.

Date _____ Signature : _____ Address _____
1. _____
2. _____
3- _____
4- _____

SCHEDULE

Name of Partner	Address	Date of admittance to partnership	•Interest on capital 01 loans (if any)	•Salary, commission or other remuneration from firm	•Share in the balance of profits (or loss) : percentage	Remarks
1	2	3	4	5	6	7

Particulars of the firm as constituted at the date of this application and of the shares of the partners in the income (or loss) of the firm and, where the application is made after the end of the previous year, of the apportionment of the income (or loss) of the firm between the partners for the relevant previous year.

NOTE.—• If the interest, salary, commission and/or other remuneration is payable (or allowable) only if there are sufficient profits available this fact should be noted by marking the items in the appropriate columns with the letter "R". (In other cases the interest, salary, commission and/or other remuneration may exceed the total profits so as to leave a balance of net loss divisible in column 6).

\If any partner is entitled to share in profits but is not liable to bear a similar proportion of any losses this fact should be indicated by putting against his share in column 6 the letter "P".

FORM NO. H-A

[See rules 22(2) (U), 22(3) and 22(4) (ii)]

Application for Registration of a Partnership for the purposes of the Income-tax Act, 1961.

To
The Income-tax Officer,
.....
.....

Rt: Assessment year 19 -19 .

I, We, on behalf of..... (name of the firm)

hereby apply for the registration of our firm for the purposes of the Income-tax Act, 1961 for the assessment year 19 -19

Original
 2. The _____ of the Instrument or instruments evidencing the partnership In exist ance
 certified copy _____
 during the previous year upto the date of this application
 from me to time _____, together with a
 during the previous year and upto the date of this application
 copy _____
 of each Is enclosed. The prescribed particulars are given In the Schedule on the reverse-
 duplicate copy

3. We do hereby certify that the profits (or loss, if any) of the _____ previous year were/will be
 period upto the date of dissolution were/will be:
 divided or credited as shown in the Schedme [and that the information given above and
 in the Schedule is correct.

Dated

Signature

Address

1.
 a,
 3-
 4*

SCHEDULE

Name of Partner	Address	Date of admittance to partnership	•Interest on capital or loan* (if any)	•Salary, commission or other remuneration from firm	•Share in the balance of profits (or loss) : percentage	Remarks-
1	2	3	4	5	6	7

(A) Particulars of the firm as constituted at the date of this application and of the share* of the partceis in the income (or loss) of the firm.

(B) Particulars of the apportionment of the income (or loss) of the firm for the previous year between the partners who in that previous year were entitled to share in such income (or loss). (Applicable where the application is made after the date of the resolution of the MCLTS (TSR)~

Notes: *H the Interest, salary, commission or other remuneration is payable (or allowable) only if there are sufficient profits available this fact should be noted by marking the items in the appropriate column* with the letter "R". (In other cases the interest salary, commission or other remuneration may exceed the total profit so as to leave a balance of net loss divisible in column 6).

ill any partner is entitled to share in profits but is not liable to bear a fair proportion of any losses this fact should be indicated by putting against his share in column 6 the letter "P".

FORM No. 12

[Set rule 24]

Declaration under Section 184(7) of the Income-tax Act 1961 for continuation of registration.

To

The Income-tax Officer

.....

Re : Assessment year 19— 19 .

We, on behalf of, declare that :—
(name of firm)

- (i) our firm was granted registration for the assessment year 19.....19—, vide order dated.....19..... passed by* the Income-tax officer.....; and
- (ii) there has been no change in the constitution of the firm or the shares of the partners since the last day of the previous year relevant to the assessment year 19..... 19..... upto the last date of the previous year relevant to the assessment year 19.....19..... of the d*16 C.....^9)

Of dissolution Of the firm].

We further declare that the information given above is correct and complete.

Dated

Signatures

Addresses

1.

2.

3.

4- t

.....
registration already granted is applied for.

(Here mention the last assessment year for which registration was granted under section 185(1).

f These words are applicable only if the firm has been dissolved before the date of this declaration. 1

FORM No. 13

[See rule 28(1)]

Application by a person other than a company for a certificate under Section 197(i) of the Income-tax Act, 1961, relating to deduction of tax from interest on securities.

To

The Income-tax Officer,

.....

.....

• I, of do hereby declare that.

my total income
 Total world income _____ computed in accordance with the provisions of the Income-tax Act, 1961 for
 the previous year relevant to the assessment year 19.....19..... (including the
 interest on securities particulars of which are given in the Schedule hereto)
 was less than the minimum liable to income-tax _____ and I have no reason to expect that
 amounted to Rs.
 my total income _____ for the previous years relevant to the three assessment years next following
 total world income
 will increase substantially.
 I, the trustee/co-trustee of do hereby
 declare that the securities (particulars of which are given in the Schedule hereto) are property
 held under trust wholly for charitable or religious purposes and that the interest therefrom qualifies
 or exemption under sections II and 13 of the Income-tax Act, 1961 and that not less than 75 per
 cent, of the income shall be applied for charitable or religious purposes as required by sub-section
 (1) read with sub-section (3) of section 11 of the said Act.

I, therefore, request that a certificate may be issued to the person responsible for paying the
 interest on the said securities authorising him _____
 to deduct income-tax and super-tax at the rates of _____
 per cent, and, per cent.
 at the time of payment of such interest.

Date

Signature

Address

I hereby declare that I am resident

resident but not ordinarily resident

non-resident

in India.

I hereby further declare that what is stated in this application is correct.

Date Signature

Address

SCHEDULE

Description of Securities	Numbers of securities	Dates of securities	Amounts of securities
(1)	(2)	(3)	(4)

HoTB.—Delete the inappropriate paragraphs, and words.

FORM NO. 14

[See rule 28(2)]

APPLICATION FOR A CERTIFICATE UNDER THE PROVISIO TO SECTION 194 OF THE INCOME TAX ACT, 1961 RELATING TO DEDUCTION OF INCOME TAX FROM DIVIDENDS.

To

The Income-tax Officer,

.....

Sir,

I of do hereby declare :—

- (i) that my total income/total world income computed in accordance with the provisions of the income-tax Act, 1961 during the year ending on the 31st day of March iq. (including dividends from shares, the particulars of which are given in the Schedule hereto) was less than the minimum liable to income-tax and that I have no reason to expect that my during the three years next following will exceed the minimum amount aforesaid ; and

- (ii) that the said share* stand in my name and are beneficially owned by me, and the dividends therefrom are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961.

I, the trustee/co-trustee of do hereby declare that the shares (particulars of which are given in the Schedule hereto) are property held under trust wholly for charitable or religious purposes and that the dividends thereof qualify for exemption under sections 11 and 13 and that not less than 75% of the income shall be applied for charitable or religious purposes as required by sub-section (1) read with sub-section (3) of section u of the said Act,

I, therefore, request that a certificate maybe issued to each of the principal officers responsible for paying the dividends on the said shares authorising him to pay the amount of such dividends without deduction of tax.

Date

Signature

Address

resident

*I hereby declare that I am

f
l
L

resident but not
ordinarily resident
non-resident

in India.

I hereby further declare that what is stated in this application is correct.

Signature

Date

Address

NOTE :—"Delete the inappropriate paragraphs and words.

SCHEDULE

Sl. No.	Name & address of the company	No. of shares	Class of shares and face value of each share.	Total face value of shares	Distinctive Nos. of share certificates
1	2	3	4	5	6

Signature

FORM No. 14-A

(Sw rule 28)

APPLICATION FOR A CERTIFICATE UNDER SECTION 197 (ixb) OF THE INCOME-TAX ACT, 1961 RELATING TO DEDUCTION OF SUPER-TAX FROM DIVIDENDS PAID TO A NON-RESIDENT.

To

The Income-tax Officer,

.....

Sir,

*I of do hereby declare :—

- (i) that my total income and total world Income computed in accordance with the provision! of the Income-tax Act, 1961 during the year ending on the 31st day of march, 19— (including dividends from shares, the particulars of which are given in the Schedule hereto) was less than the minimum liable to super-tax

and I have amounted to Rs. and Rs. respectively no reason to expect that my total income and total world income during the three year next following will exceed the said minimum

- Ra. and Rs. respectively.
- (ii) that the said shares stand in my name and are beneficially owned by me, and the dividends therefrom are not includible in the total Income of any other person under sections 60 to 64 of the Income-tax Act, 1961.

*I the trustee/co-trustee of do hereby declare that the shares (particulars of which are given in the Schedule hereto) are property held under trust wholly for charitable or religious purposes and that the dividends thereof qualify for exemption under sections 11 and 13 and that not less than 75% of the income shall be applied for charitable or religious purposes as required by sub-section (1) read with sub-section (3) Of section 11 of the said Act.

I, therefore, request that a certificate may be issued to each of the principal officers responsible for paying the dividends on the said shares authorising him to pay the amount of such dividend! without deduction of super-tax or after deduction of super-tax at the rate of per cent, and the surcharge thereon.

Signature

Date

Address

*I hereby declare that I am non-resident in India.

I hereby further declare that what is stated in this application is correct.

Signature

Date

Address

NOTE :—*Delete the inappropriate paragraphs and words.

SCHEDULE

Serial No.	Name & address of the company.	No. of shares.	Class of shares and face value of each share*.	Total face value of shares.	Distinctive No. of share certificates.
1	2	3	4	5	6

Signature

FORM No. 15 •

(See rule 29)

CERTIFICATE UNDER THE PROVISIO TO SECTION 194 AND/OR SECTION 197(i)(b) OF THE INCOME-TAX ACT, 1961 RELATING TO DEDUCTION OF TAX FROM DIVIDENDS.

Income-tax Office,

.....

Date19....

Certificate No.

To

The Principal Officer,

.....

(name of company)

.....

(address of company)

*I hereby certify that the dividend payable by your company on the undermentioned shares registered in the name of.....

(3)2. I hereby authorise you to pay the dividend payable by your company on the undermentioned shares registered in the name of..... after deducting Income-tax at the rates in force and super-tax at the rate of..... per cent, (with Unlioi surcharge at..... per cent, and special surcharge at..... per cent on income-tax and super-tax.

j. This certificate shall remain in force upto..... unless it is cancelled by me under intimation to you, before that date.

4. The certificate shall cease to be operative in respect of any of the shares mentioned herein which are transferred by the present holder to any other person, from the date the company receives notice of such transfer.

• Applicable in the case of certificates issued under the proviso to section 194.

@ Applicable in the case of certificates issued under section 197(1) (b).

Description of shares

Serial No.	No. of shares	Class and face value of each share.	Total face value of shares.	Distinctive No. of share certificate*.
------------	---------------	-------------------------------------	-----------------------------	--

(Seal)

Income-tax Officer.

FORM No. 16

[SM rule 31 (1)]

CERTIFICATE OF DEDUCTION OF TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES".

Certificate No. _____

Name of employer :
Address of employer :
Name of employee :

Certified that a sum of Rs. has been deducted under section 192 of the Income-tax Act, 1961 from the income chargeable under the head "Salaries" payable to the above named employee during the month of as per particulars below :—

Amt of income chargeable under the head "Salaries". Rs.

Particulars of tax deducted

(i) Income-tax.	Rs.
(ii) Surcharge on Income-tax	Rs.
(iii) Super-tax.	Rs.
(iv) Surcharge on Super-tax	Rs.
(v) Total.	Rs.

(Signature of the person responsible for paying the salary).

Dated :

Designation :

FORM No. 17

[See rule 31(2)]

CERTIFICATE OF DEDUCTION OF TAX FROM THE INTEREST ON BEARER BONDS

PROMISSORY NOTES/STOCK CERTIFICATES/SUBSIDIARY GENERAL LEDGER ACCOUNT BALANCE.

~~Dividend No. of coupon~~

Draft No.

£ Number of receipt for interest.

Certified that a sum of Rs. has been deducted as specified below :—

- (i) Rs. being income-tax at the rate of >
(ii) Rs. being Union surcharge thereon,

(Hi) Rs. being special surcharge thereon,
 (iv) RB. being super-tax at the rate of
 (v) Rs. being Union surcharge thereon,
 (vi) Rs. being special surcharge thereon,
 from the interest coupons for Rs. presented for payment by the draft

In the interest receipt
 of this date, from Rs. being the amount of Interest
 bearer bonds

on Government promissory notes/stock certificate/subsidiary for Rs. of the..

General Ledger Account Balance

per cent, loan of. said to be the property of
 standing in the name of

Signature.

(Designation of the office a) paying interest).

(Name of the Office
 paying interest)

Dated. 19 ..

•fThis number should alw appear In the interest cages^on the back of Government Pro-
 miBsory notes.

(To be signed by the claimant)

I hereby declare that bearer bonds

Government promissory notes/

BlockcertificateB/Subsidiary General Ledger Account Balance on which interest, as above specified,
 has been received »•
 were my own property

were the property of. of
 (name of the company)

— and were in the possession
 which I am the Principal Officer
 of. at the time when tax was deducted.

Date. Signature.

Notes.—(1) Delete the Inappropriate words.

(2) The securities or in the case of a Subsidiary General Ledger Account Balance, a certificate from the PublK Debt Office or office of the Reserve Bank of India concerned, to be produced, when required In support of any claim.

(3) This certificate should not be returned to the Public Debt Office. In case you desire to claim a refund of the whole or any part of the tax deducted as shown above, on the ground that your total annual income is below the taxable limit or is liable to income-tax at a rate which is less than the rate at which tax has been deducted, you should send this certificate to the Income-tax Officer direct with an application In the prescribed form obtainable from that office.

FORM NO. 18

[See rule 3:1(3)]

(1) CERTIFICATE OF DEDUCTION OF TAX FROM DEBENTURES OR OTHER SECURITIES FOR MONEY OF A LOCAL AUTHORITY OR A COMPANY OR A CORPORATION ESTABLISHED BY A CENTRAL, STATE OR PROVINCIAL ACT.

Name of Local Authority/Company/Corporation.
Address,

To (2)

Name and address of payee (3)

I/We hereby certify that the sum of Rs. has been deducted
as Specified below :—

- (0) Rs. being Income-tax at the rate of
- (ii) Rs. being Union surcharge thereon,
- (iii) Rs. being special surcharge thereon,
- (iv) Rs. being super-tax at the rate of
- (v) Rs. being Union surcharge thereon,
- (vi) Rs. being special surcharge thereon,

from Rs. being the amount of interest at the rate of
..... of Rs. per cent, per annum due on (4) on debentures
Nos. of Rs. each of the (5) and that it has been or will be,
within the prescribed period, paid by me/us to the Central Government at

Date :

Superintendent, Public Debt Office,
or Principal Officer or Managing Agents.

(TO BE SIGNED BY CLAIMANT)

I hereby declare that the securities on which interest as above specified has been received,

••were my own property

were the property of of which I am the principal officer

(Name of company)

were in the possession of at the time when the tax was deducted.

Signature

uat

Designation

Notes.—(1) In the case of bearer debentures or bonds a certificate under sec. 203 shall only be given if the recipient of the interest declares the name and address of the real owner of the security at the time of receiving the interest.

(2) Name and address of the owner of security should be given here. In the case of bearer debentures or bonds, these particulars are to be given as declared by the payee concerned.

(3) To be completed only in the case of bearer debentures or bonds.

(4) The date on which interest is payable.

(5) Here enter the name of the local authority, company or Corporation.

<6) Delete the inappropriate words.

(7) The securities to be produced when required In support of any claim.

FORM NO. 19

[See rule 31 (4)]

**CERTIFICATE OF DEDUCTION OF TAX FROM DIVIDENDS UNDER SECTION
203 OF THE INCOME-TAX ACT, 1961.**

"Name of the Company. Dividend Warrant No.
Date. M
 Address.
 "Name and address of the shareholder.
 Status.
 (See foot-note 2)

Warrant for Rs. being the amount of dividend payable after deduction of tax
 on. (here give number and description of shares) to the shareholder
 mentioned above.

I/We certify.

XO that dividend/Interim dividend at the rate of Rs. (in words and figure)
 per share was declared at the. (here give the number and nature of
 meeting) meeting held on. (date). to consider
 the accounts of the company in respect of the accounting year/period ending on.
 (date).

(II) That on. per cent, of the dividend, no tax has been
 deducted as the corresponding amount of dividend has been paid out of profits and
 gains held to be exempt under section 85 or sub-section (2) of section 101 of the
 Income-tax Act, 1961 read with rule 20 of the Income-tax Rules, 1962.

(iii) that the tax as detailed below has been deducted from the amount of dividend.

Details of Tax Deduction.

	Rs.
1. The amount of dividend from which tax has been deducted.
2. Amount of tax deducted, (see foot -notes 3 & 4)
	Rate Amount
Income-tax.	
Union surcharge
Special surcharge
Super-tax.	
Union surcharge
Special surcharge
Total tax deducted

(iv) that the tax deducted as above has been paid on. (date) or will be
 paid within a week commencing from the date of this certificate to the Central Go-
 vernment.

(v) I/We further certify
 (see foot-note 5)

- that the total profits and gains of the company for the aforesaid year/period
 amounted to Rs.
- that the profits and gains of the company for the aforesaid year/period asses-
 sable to agricultural income-tax by the Government of.
 [and included in (a) above] amounted to Rs.
- the percentage of agricultural profits to total profits [percentage of (b) to Ca]
 was
 jvas

a) that the agricultural income-tax (including super-tax) chargeable at the rates Of
 on agricultural profits [(b) above] has been/will be paid
 by me/us to the Government of.....

Signature of the Principal Officer.

For.....
 (name of the Company)

(to be signed by the claimant)

I hereby certify that the dividends above mentioned relate to the shares which were my
 own property

the property of of which I am the principal Officer
 (name of the company)
 at the time when the dividend was declared/during the period from
 to on (date)j and were in the
 possession of.....

Signature.....

Date.....

NOTE.—(1) The entire amount of dividends declared in a meeting held to con-
 sider the accounts of the company in respect of a previous year the profits of
 which are assessable in 1962-63, or in a subsequent year will constitute 'dividends
 declared or payable in respect of the previous year relevant to the assessment
 year 1962-63 or such subsequent year'.

(2) In the case of a shareholder, other than a company, whom the principal
 officer has no reason to believe to be 'Resident' in India, the status should be
 shown as 'Not Resident'. The status of any other shareholder, not being a com-
 pany, should be shown as 'Resident'.

In the case of a shareholder which is a company, the status should be shown
 as 'Indian' company if it is incorporated in India, and as a 'Foreign' company, if
 it is incorporated outside India.

(3) Income-tax and super-tax are to be deducted in each case at the "rates
 in force".

(4) Where—

- (a) no tax has been deducted in view of the provisions of section 196, or
 in accordance with an exemption certificate issued by the Income-
 tax Officer under the proviso to section 194, or
- (b) super-tax has been deducted at rates lesser than the rates in force in
 accordance with a certificate issued by the Income-tax Officer under
 section 197(1) (b), or
- (c) in view of the determination by the Income-tax Officer under section
 197(3), no tax has been deducted on the whole or any portion of the
 dividend,

the amounts in item (iii) of the certificate should be shown at nil or at the appro-
 priate figures and the specific reason therefor should be given with details (for
 example, number, date and office of Issue of certificate or Income-tax Officer's
 determination, etc.), as a foot-note or annexure to the certificate.

(5) These certificates shall be furnished where a company pays to a share-
 holder any dividend, wholly or partly, out of its profits and gains assessed to agri-
 cultural income-tax by any State Government. In other cases this portion may
 be omitted.

FORM No. 20

[Set rule 31 (5)]

**CERTIFICATE OF DEDUCTION OF TAX FROM ANY CHARGEABLE SUMS
OTHER THAN SALARIES INTEREST ON SECURITIES AND DIVIDENDS.**

Name of the persons making payment.

Address.

Nature of payment.

To

Name and address of payee.

I/We hereby certify that a sum of Rupees. being tax as detailed below hi*
 been deducted from Rs. being the amount
 (here give the nature of payment) paid on

Details of tax deduction :—

Ra. being income-tax at the rate of

Rs. being Union surcharge thereon.

Rs. being special surcharge thereon.

Rs. being super-tax at the rate of

Rs. being Union surcharge thereon.

Rs. being special surcharge thereon.

Rs. Total

Date.

Signature of person making payment.

NOTE.—In the case of payers other than the Reserve Bank of India and the Bank scheduled under the Reserve Bank of India Act, the receipt for payment *at* tax to the credit of Central Government, *i.e.*, counter-foil of the income-tax chalan shall be furnished along with the certificate; in the case of the Banks referred to above, a certificate by the Bank specifying the number and date *at* the chalan with which the tax has been credited to the Central Government and the amount which included the particular sum shall be furnished.

FORM:

(See

MONTHLY RETURN OF INCOME CHARGEABLE UNDER THE HEAD 'SALARIES'

Name of employer

Name of person responsible for paying the salary, etc. (If not the employer)

Name of the employee	Whether married, with no child; or married with one child or married with more than one child; or unmarried	Salaries paid or due during the month		Amount of			
		Pay and allowances	Other income chargeable under the head 'Salaries'	Income-tax		Sur-charge on income-tax	
				During the month	Upto and including the month	During the month	Upto and including the month
i	2	3	4	5	6	7	8

I, being the person responsible for paying

Date—

Notes.— r. Salary includes wages, annuities, pensions, gratuities, fees, commissions, per in connection with the termination of employment and advance of salary India, periodical cash allowances like house-rent allowance, entertainment conveyance, employer's contribution to a recognised Provident Fund in Provident Fund in excess of 1/3rd of the salary or in excess of the prescribed

2. In the case of an employee who has left the service of the employer, the name **and**
3. In the case of a new employee, the word "new" should be entered in the remark be indicated therein.

No. 21

rule 32)

PAID AND TAX DEDUCTED AT SOURCE THEREFROM FOR THE MONTH OF...19

Address

Address

tax deducted

Super-tax		Surcharge on Super-tax		Total		Date on which tax deducted has been paid to the credit of Government	Remarks
During the month	Upto and Including the month	During the month	Upto and including the month	During the month	Upto and including the month		
9	10	11	12	13	14	15	16

The above salaries, etc. I do hereby declare that the above particulars are correct.

Signature

Address

perquisites or profits in lieu of or in addition to salary and wages including payments made at or etc. paid or due during the month. It also includes leave salary or allowance paid outside allowance! value of rent free accommodation or concession in rent, value of perquisite of free excess of 10 % of salary and interest credited to the employee's account in the recognised rate of interest. For further details, see sections 15 to 17 of the Income-tax Act 1961.

address of the next employer should be given, wherever possible, in the remarks column.

column in the first month and, if possible, the name and address of the former employer should

FORM No. 22

(See rule 33)

Statement of Tax deducted at source from contributions repaid to employees in the case of an approved superannuation fund.

1. Name of the superannuation fund.
2. Name and address of the employee.
3. The period for which the employee has contributed to the superannuation fund.
4. The amount of contributions repaid—
(a) principal.
(b) interest.
5. The average rate of deduction of income-tax and super-tax during the preceding three years.
6. Amount of income-tax and super-tax deducted on repayment,

We, the trustees of do hereby declare that the above particulars are correct

Signature

Date

FORM No. 23

(See rule 34)

Certificate of deduction of tax at source from income chargeable under the head "Salaries" for the month of 19

Name of employer Address
Name of person responsible for paying the salary Address
e.c. (if not the employer).

Certified that an amount of Rs. has been deducted under section 94 of the Income-tax Act, 1961 from income chargeable under the head "Salaries" paid to the employees of in respect of the month of 19 and that the said amount was paid over to the credit of the Central Government vide chalan No. dated

Treasury
Sub-Treasury at
in the State Bank of India
Reserve Bank of India

Plscc :

Date:

Signature of the person responsible for paying the "Salaries".

Address.

FORM No. 14

(See rule 35)

ANNUAL RETURN OF 'SALARIES' UNDER SECTION 206 OF THE INCOME-TAX ACT, 1961

Name of Employer *f Government Office.*
! Local Authority.
I Company.
I Public Body.
 Name of person responsible for *I Association,*
 paying the salary, etc. (if not *{^Private employer.*
 the employer).

Address.

Serial No.	Name of Employee-	Whether married, with no child; or married, with one child; or married, with more than one child, or un-married	Postal address of residence	Appointment or Nature of employment	Total amount of salary, wages, annuities, pension, gratuities, commission, bonus, fees or profits in lieu of or in addition to salary and wages including payments made at or in connection with the termination of employment and advance of salary etc paid during the year ending on 31st March 19.	Leave salary or allowance paid outside India	Periodical cash allowances like House Rent allowance, Entertainment allowance, etc paid during the year (give details)	Period for which the salary, wages, etc. in cols. 6 and 7 periodical cash allowances in col. 5 was paid
1	2	3	4	5	6	7	8	9

Salary, boons and all other sums (taxable under Chapter IVA) which were due to be paid, during the year but were not actually paid (foil details showing the amount due date, period for which the amount was payable to be given for each item separately)	Value of rent-free accommodation or value of any concession in rent for the accommodation provided by the employer (give basis of computation; state also whether the accommodation is furnished or unfurnished)	Where a free conveyance has been provided by the employer, estimated value of the perquisite (give details)	Remuneration paid by employer for domestic and personal services provided to the employee (give details)	Value of free or concessional passages on home leave, and other travel expenses provided by the employer (give details)	Estimated value of any other benefit or amenity provided by the employer free of cost or at concessional rate, not included in the preceding columns (give details)	Employer's contribution to recognized Provident Fund in excess of 10% of the employee's salary	Interest credited to the assessee's a/c in recognized Provident Fund in excess of 1% of the salary or in excess of the rate fixed by the Central Government	Totals of Cols. 7, & 10, to 17	Amount of entertainment allowance (in Col. 8) which is deductible u/s. 16 and amount included in Col. 14 which is exempt u/s. 10(5) &(6)
10	11	12	13	14	15	16	17	18	19

Net amount taxable under Chapter IV A for the year (Cols. 18-19)	Tax payable on CoL 20				Yearly amounts paid by the employee in respect of Provident Fund Contributions and Life Insurance Premiums (give details)	Amount of rebate allowed		Total amount of tax deducted during the year					Remarks
	LT.	S.C.	S.T.	S.C		I.T.	S.C.	I.T.	S.C	S.T.	S.C.	Total CoL 28 to 31	
					CO								
20	21	22	23	24	25	26	27	28	29	30	31	32	33

I certify that—

- (i) the above statement contains a complete list of the total amount chargeable under the head "salaries" paid by
 (a) to all persons who were receiving or to whom was due income on the 31st day of March, 19 at the rate of Rs. per annum (being Rs. 600 less than the taxable minimum prescribed by the Finance Act for the year) or who have received or to whom was due during the year ended on that day not less than the aforesaid sum in respect of salary, wages, annuity, gratuity, fees, commission, perquisites or profits in lieu of or in addition to salary, or wages, advances of salary, payments at or in connection with retirement or any other sums chargeable to income-tax under the head "salaries**", and (b) to all persons from whose salaries any tax was deducted during the year ended on the 31st day of March, 19

iff) all the particulars furnished above are correct; and

(m) the amount of tax shown in column 32 has been paid over to the credit of the Central Government.

Dated

Signature of person by whom the return is delivered at
 Designation.

Notes.—(1) The amount withdrawn from the provident fund account for the payment of life insurance premium should not be included in this column and should be shown separately against the name of each employee in the Remarks column No. 33.

(2) Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to any approved superannuation fund, all such deductions or payments shall be included in the above statement.

FORM No. 25

[See rule 37(1)]

Statement of deduction of tax from interest on securities where deduction is not made by or on behalf of Government

- I. Description of securities.
2. Numbers of securities.
3. Dates of securities.
4. Amounts of securities on which interest is paid.
5. Period for which interest is paid.
6. Amount of interest and tax deducted at source.

Amount of interest	Income-tax	Tax deducted				
		Surcharge on Income-tax		Super-tax	Surcharge on super-tax	
		Union	Special		Union	Special
(a) From Interest payable to companies:— Name and address of the company. 1. 2. 3- 4. etc.						
TOTAL—(A)						
(b) From interest payable to persons other than companies. Name and address of the recipient. 1. 2. 3- 4. etc.						
TOTAL—(B)						
(c) GRAND TOTAL—(A) & (B)						

7. Date on which tax was deducted.

8. Date on which tax deducted was paid to the credit of the Central Government, (here give also the numbers and dates of the chalangans through which tax was paid.)

I.....certify that the above statement is correct and complete.

Signature of the person Making the deduction.

FORM No. 26

[See rule 37(2)]

*Statement of deduction of tax undiir section 194 of the Income-tax Act, 1961
from dividends*

1. Name and address of the company.
2. Date of declaration, distribution or payment of dividends.
3. Period in respect of which dividend has been declared.
4. Amount of dividend (before deduction of tax) as per the following details :—

Nature of share capital	Amount of paid up Capital	Rate of dividend	Amount of dividend	Amount payable to	
				companies	persons other than companies
Ordinary.	.	.	.		
Preference	.	.	.		
fa) Tax-free.	.	.	.		
(6) Taxable	.	.	.		
TOTAL	.	.	.		

5. Deduct amount on which no deduction was made :—

CO Amount attributable to that part of the income of the company on which no tax was payable under sections 85 and 101(2) as determined by the Income-tax Officer under section 197(3).

(XO) Amount covered by certificates issued under the proviso to section 194.

(ZII) Amount on which no deduction was to be made in view of the provisions of section 196.

TOTAL . . .

6. Amount on which tax was deducted under section 194(4-5).
7. Amount on which super-tax was deducted at rates lesser than the rates in force according to certificates issued under section 197(i)(b).
8. Amount of tax deducted :

Income-tax
Union surcharge.....
Special surcharge.....
 Super-tax
 Union surcharge.....
Special surcharge.....

TOTAL—AMOUNT OF DEDUCTION

-
9. Date on which *tax* deducted was paid to the credit of the Central Government.
(Here give also the Nos. and dates of Chalons through which payment was made)

I hereby certify that the above
(particulars are correct and complete.

Date

Signature

Designation

FowI Wo. 2.1

[See Rule 37(3)]

Statement of deduction of tax from interest, dividends of any other sum payable to (i) persons, not being Companies, who are non-resident or resident but not ordinarily resident and (ii) companies which are neither Indian Companies nor Companies which have made the prescribed arrangements for the declaration and payment of dividends within India.

Serial No.	Nime & address of the recipient	Date of payment aad in the case of dividend the date of declaration of dividend by the company	Nature of payment	Amount payable before deduction of tax	Amount of tax deducted											
					Income-tax		Surcharge on iacome-tax				Super-tax		Surcharge on		Super-tax	
					@	Rs.	Union		Special		@	Rs.	Union		Special	
							@	Rs.	@	Rs.			@	Rs.	@	Rs.
i	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

A. Recipients who are companies,

- 1.
 - 2.
 3. etc
- TOTAL

B. Recipients who are not companies,

- 1.
 - 2.
 3. etc
- TOTAL

C GS AND TOTAL
(A+B) .

Date on which the tax deducted was paid to the credit of the Central Government (Here give also the Nos. and dates of the Chakns through which tax was paid).

I, certify that the above particulars are correct and complete.
Date : Signature of the person making the deduction.

FORM NO. 28

(See rule 38)

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME-TAX ACT, 1965
FOR PAYMENT OF ADVANCE TAX UNDER SECTION 210 OF THE ACT

To

.....

This is to give you notice under section 210 of the Income-tax Act, 1961, that the sum of Rs. as specified in the enclosed order has been determined to be payable by you during the financial year 19 -19 ,

- 2: Whereas after issue of the previous notice of demand served on you on....
your assessment

..... an assessment of the registered firm in which you are a partner for a previous year later than that referred to in the order under section 210(1), dated 19- has been completed, the sum payable by you as advance-tax has been re-determined to be Rs. as specified in the enclosed order.

3. The amount is payable in equal instalment(s) on or before the 1st June, the 1st September^ 1st December, 19 , and 1st (15th)@ March, 19 ,
 •Treasury Officer

respectively to Sub-Treasury Officer at when

Agent, State Bank of India

Reserve Bank of India

if the amount is paid you will be granted a receipt Chalan(s) • is/are-enclosed for the purpose in which you should enter the amount of each instalment at the time of payment. If this notice of demand is served on you after any of the dates on which the instalments specified herein are payable, the whole tax: is payable in equal instalments on the dates which fall after the service of the notice or in one instalment if the notice is served after the 1st day of December, 19

4. If at any time before the last instalment as aforesaid is due you estimate that your income subject to advance tax for the previous year relevant to the assessment year commencing on the 1st day of April, 19 is less than the income on which you have been asked to pay advance tax as above and accordingly you wish to pay an amount less than the amount which you have been so required to pay, you may send to the Income-tax Officer (1) an estimate of the total income exclusive of capital gains for that previous year; and (11) an estimate of the advance tax so payable on such income calculated in the manner laid down in section 209 and in that event you should pay such amount (less any instalments already paid in accordance with paragraph 3 of this notice) as accords with your estimate in equal instalments on such of the dates specified above as have not expired or in one sum if the last of such dates is the only one which has not yet expired. For this purpose you should enter in the appropriate chalang the amount payable according to your estimate. You may revise your estimate at any time before the last instalment is due and may adjust any excess or deficiency in respect of any Instalment already paid in a subsequent instalment or Instalments.

5. If your income of the previous year relevant to the assessment for the year commencing on the 1st day of April; 19 , includes any income of the nature of commission which is receivable periodically and is not received or adjusted by the payer in your account before any of the quarterly instalments of tax: becomes due, you may defer the payment of advance tax on that part of your Income to the date when such income is normally receivable or adjustable, and if you do so, you should inform the Income-tax Officer of the date to which the payment is so deferred. If, however, you do not pay the advance tax so deferred within 15 days of the receipt or adjustment in your account of such income, the advance tax shall be payable with simple interest thereon at four per cent per annum from the date of such receipt or adjustment to the date of payment of the advance tax.

6. If not having made an estimate of the advance tax payable by you under section 212(1) or (2) you do not pay any instalment of tax on or before the date on which as specified in paragraph 3 of this notice it becomes due, you will be treated as in default in respect of such instalment and will be liable under section 221 to a penalty which may be as great as the amount of the instalment due. If, however, you have under section 213 deferred the payment of a part of the advance tax and have informed the Income-tax Officer accordingly you will not be treated as in default in respect of such tax until the date of deferment.

7. If, under section 212(1) or (2) you send to the Income-tax Officer an estimate of the advance tax payable by you, but do not pay any instalment of tax in accordance therewith on or before the appropriate date, you will be treated as in default in respect of such instalment and will be liable under section 221 to a penalty which may be as great as the amount of the instalment.

Dated. Income-tax Officer
Place. Address

•Delete inappropriate paragraphs or words.

©Applicable in cases covered by the proviso to section 211.

ENCLOSURE TO FORM NO 28

ORDER UNDER SECTION 210 OF THE INCOME-TAX ACT, 1961

Name of assessee District or Area
Status Number In General Index Register
Address

Total income determined in respect of the latest completed regular assessment being that for the year 19 19 as reduced by the amount of capital gains included therein, if any. Rs.

Less share of income, if any, from a registered firm if the assessment of the firm has been completed for a year later than that referred to above.

Add share of income, if any¹ from such registered firm according to the latest completed assessment of the firm.

INCOME SUBJECT TO ADVANCE TAX

Adjustments to income subject to advance tax to arrive at total world income (exclusive of capital gains, if any) in the case of a non-resident or a resident but not ordinarily resident person.

ADJUSTED TOTAL WORLD INCOME

Income-tax Rs. Super-tax Rs.

•Gross income-tax and super-tax chargeable on 'income subject to advance-tax'

Sums included in 'income subject to advance-tax' in respect of which income-tax and/or super-tax is not payable or on which a rebate of income-tax and/or super-tax is admissible.

RE,

(i) Share of income from an association of persons or body of individuals or an unregistered firm on the profits of which tax has already been paid

(II) Interest on income tax-free securities

	Income-tax Rs.	Super-tax Rs.
(iii) Life Insurance premia		
(iv) Other items		
Total amount on which tax is not payable and the proportionate tax on such an amount, for income-tax for super-tax.		
Deduct tax which is deductible under section 192 to 195 on any income included in the 'income subject to advance tax' :		
Net amount of income-tax and super-tax		
Less amount on account of estimate double income-tax relief, if any		
Balance payable		
Less tax already paid in the financial year under section 210 in compliance with the previous notice of demand served on		
19.		
Net amount of tax payable		
refundable		
TOTAL SUM PAYABLE		
REFUNDABLE		
Rs. p. (Rupees Naya Paisa)		
Date		
Address		

*In the case of a person who is resident but not ordinarily resident or who is non-resident, the tax on income subject to advance tax should be calculated in the manner indicated in section 113.

FORM NO. 29

(See rule 39)

ESTIMATE OF THE ADVANCE TAX PAYABLE UNDER SECTION 212(n OR (2) OR (3) OF THE INCOME-TAX ACT, 1961 FOR THE FINANCIAL YEAR ENDING ON THE 31ST MARCH, 19.

Name of the assessee
Status (Please state whether Individual, Hindu undivided family, local authority or an association of persons etc.)

Address:

Whether resident
resident but not ordinarily resident
non-resident.

In the case of a firm, whether the firm has been registered in the last completed assessment/whether firm has submitted an application for declaration for registration under section 184(1) or section 184(7) as the case may be. (Date of application or declaration should be given).

In the case of a non-resident or a resident but not ordinarily resident assessee, whether the option in terms of section 113(3) has been exercised and, if so, the date of the exercise of the option

The tax payable by the assessee named above for the "previous year" ending on relevant to the assessment year 19 —19 —is estimated as follows:—

1. Estimated "income subject to advance-tax"

- | | |
|---|--------------|
| (1) Income from "Salaries" | Rs |
| (2) Interest on securities | Rs |
| (3) Income from house property | Rs |
| (4) Profits and gains of business or profession | Rs |
| (a) Proprietor's business or profession | |

Name	Address	
(i)		Rs
(ii)		Rs

CO Share from firm(s)

Member of the Firm	Address	Whether firm has been registered in the last completed assessment	Share of income
--------------------	---------	---	-----------------

(c) Income from an association of persons or body of individuals	Rs	
TOTAL—(a+b+c)		Rs

(5) Income from other sources

(i) Dividends	Rs
(ii) Interest	Rs
(iii) Other incomes	Rs
TOTAL	Rs

Income subject to advance-tax	Rs
---	--------------

2. Adjustment to income subject to advance-tax to arrive at total world income (exclusive of capital gains, if any) wholly due of a non-resident or a resident but not ordinarily resident

Rs

3. Adjusted total world income

Rs

Income-tax Super-tax

4. Gross income in super-tax chargeable on income subject to advance-tax, (see footnote 3),

5. Sum included in income subject to advance-tax in respect of which no advance tax is payable or on which a rebate of tax is admissible

(i) Share of income from an unregistered firm on which the tax will be paid by the firm

(ii) Assessee's share in the amount of tax payable by a registered firm

(iii) Share from an association of persons or body of individuals on which tax will be paid by the association or body

(iv) Interest on income-tax free securities [see footnote (A)]

Name of the firm.	in	Address the last	Whether firm has been registered complete	assessment	Share of income.
				Income-tax Rs.	Super-tax Rs.
(v)	Life Insurance premia	[See footnote (4)]			
(vi)	Amount of dividends exempt from super-tax under section 9	9			
(vii)	Any other items.				
Total amount on which tax is not payable and the proportionate tax on such an amount, for income-tax for super-tax					
6.	Excess of 4 over 5.				
7. Deduct					
Amount of tax deductible under sections 192 to 195 on any income included in the income subject to advance-tax.					
8.	Net amount of income-tax and super-tax				
9.	Less : amount on account of estimated double income-tax relief, if any.				
10.	Net amount payable				
11.	Less : (i) tax already paid in the financial year under section 212				
	(ii) tax included in item 10 of which the payment is deferred under section 213 to 19.....				
	(I certify that the part of the income on which payment of tax is deferred is receivable or adjustable normally on 19.....)				
12.	Balance payable.				
Date				*Signature of the person making the estimate.	
Place				Status	
To					
The Income-tax Officer,					

NOTES.—(1) The estimate of tax should be signed by a person who is authorised to sign a return of income as provided in section 140 of the Income-tax Act, 1961.

- (2) In the case of a registered firm, the firm has to submit an estimate of the advance tax payable, if any, by it in accordance with Part I of the First Schedule to the annual Finance Act. The individual partners have also to submit an estimate of the advance tax payable by each including therein the share of income from the registered firm,
- (3) In the case of a person who is resident but not ordinarily resident or who is non-resident, the tax on income subject to advance-tax should be calculated in the manner indicated in section 113.
- (4) Only income-tax is not payable on these amounts; super-tax is payable thereon.

FORM No. 30

(See rule 41)

CLAIM FOR REFUND OF TAX

J,..... of (address)..... do hereby state that my total income and total world income (see note 2) computed in accordance with the provisions of the Income-tax Act, 1961, during the year ending on being the previous year for the assessment year commencing on the 1st April, 19..... amounted to Rs. and Rs. respectively; that the total income-tax and super-tax chargeable in respect of such total income is Rs. and that the total amount of Income-tax and super-tax paid, or treated as paid under section 199, is Rs.

I, therefore, request for a refund of Rs.

Signature

I hereby declare that I was resident
resident but not ordinarily resident
non-resident.

during the previous years relevant to the assessment year {o which this claim relates and that what is stated in this application is correct.

Dated 19

Signature

NOTES.—1. The claim should be accompanied by a return of Income in the prescribed form unless the claimant has already made such a return to the Income-tax Officer.

2. The entry relating to the total world income should be filled in only by such non-resident persons or resident but not ordinarily resident persons as have elected to be assessed on the basis of their total world income.

3. Persons who are non-resident and whose total income is made up only of income taxed at source should make the claim for refund to the Income-tax Officer, Non-resident Refund Circle, Bombay.

4. Where any part of the total income consists of dividends or any other income from which tax has been deducted under the provisions of sections 192 to 195, the claim should be accompanied by the certificates prescribed under section 203.

FORM NO. 31

(See rule 42)

APPLICATION FOR A CERTIFICATE UNDER SECTION 230(1) OF THE INCOME-TAX ACT, 1961

To

The Income-tax Officer,

Foreign Section

Sir,

I request that a *Tax Clearance Certificate/an Exemption Certificate be granted to me.

I give below the necessary particulars:—

1. Full name of applicant (in block letters)

2. Name of father (or husband)

3. Domicile and Nationality

4. Nature of Business or Profession etc., in India
 5. Name of Income-tax Circle in which assessed and the G.I.R. No. (if known)..
.....
 6. Whether exemption is claimed under any section of the Act:
If so, which
 7. Place(s) at which the Business or Profession is/was carried on
 8. Date of arrival in India (when were the previous visits made and what were the periods of stay in each case)
 9. Destination of journey
 10. Designation of the Income-tax Officer, if any, who made the last assessment on the applicant
 11. Probable date of departure
 12. Mode of travel (by Air/Sea/Land*)
 13. Date of intended return, if any
- I declare that to the best of my knowledge and belief, the information furnished in the application is correct, complete and is truly stated.

fAuthorisation form obtained from the Income-tax Officer

is enclosed herewith.

Yours faithfully,

Place

(Applicant)

Date

'Delete the inappropriate words.

fThis applies only if the applicant is a person domiciled in India or is a person, who has been assessed by an Income-tax Officer anywhere in India.

FORM NO. 32

(See rule 42)

AUTHORISATION FROM ASSESSING INCOME-TAX OFFICER.

Folio No.

GOVERNMENT OF INDIA

pro

The Income-tax Officer,

Foreign Section

1. Full name (in Block Letters)
2. Name of Father (or husband)
3. 'Passport No./Emergency Certificate No.

(1) The above-mentioned applicant has been assessed/is assessable by Me to He/She has

•(a) no liabilities outstanding;

•(b) made satisfactory arrangements for the payment of taxes due/which may become due in respect of the assessments up to date/up to under the Income-tax Act, 1961 (43 of 1961), Indian Income-tax Act, 1922 (11 of 1922), the Excess Profits Tax Act, 1940 (15 of 1940), the business profits tax Act, 1947 (21 of 1947), the Wealth-tax Act, 1957 (27 of 1957), the Expenditure-tax Act

1957 (29 of 1957) or the Gift-tax Act, 1958 (18 of 1958). He/She* may accordingly be issued a Clearance Certificate in Form No. 33.

(il) The above-mentioned applicant is assessable in my jurisdiction. He/She Intends travelling abroad leaving India by Air/Sea/Land* from..... As he/she* Intends to return to India, he/she* may be given an Exemption Certificate in Form No. 34.

Valid for presentation to Income-tax Officer (Foreign Section) within one month from date of issue.

Income-tax Officer,

Place4ic.i...

Date

(SEAL)

Designation

NOTES.—*Dcktc the inappropriate -words or paragraph.

2. Where the person applying for a tax clearance certificate or an exemption certificate is a person domiciled in India or Is a person assessed by an Income-trix Officer anywhere in India, the application for the certificate has to be accompanied by an authorisation in this form to be obtained from the Income-tax Officer who has Jurisdiction over the applicant.

3. This authorisation form does not by itself constitute a tax clearance certificate or an exemption certificate.

FORM NO. 33

(See rule 43)

CLEARANCE CERTIFICATE UNDER SECTION 130(1) OF THE INCOME-TAX Act, 1961.

Folio No.

GOVERNMENT OF INDIA

1. Full name (In block letters)
2. Name of father (or husband)
3. Passport No./Emergency Certificate No.

This is to certify that the above-mentioned applicant has

*(a) no liabilities outstanding;

*(b) made satisfactory arrangements for the payment of taxes which are or may become payable under the Income-tax Act, 1961 (13 of 1961), Indian Income-tax Act, 1922 (11 of 1922), the Excess Profits Tax Act, 1940 (15 of 1940), the Business Profits Tax Act, 1947 (21 of 1947), the Wealth-tax Act, 1957 (27 of 1957), the Expenditure-tax Act, 1957 (29 of 1957), or the Gift-tax Act, 1958 (18 of 1958).

This certificate is valid for a journey or journeys to be commenced on or after.....and before.....

Place

Date-•-T«..

Income-tax Officer,
Foreign Section.

(SEAL)

*Strike out the para which is not applicable.

FORM NO. 34

(See rule 43)

EXEMPTION CERTIFICATE UNDER PROVISIO TO SECTION 230(1) OF THE
INCOME-TAX ACT, 1961.

GOVERNMENT OF INDIA

Certificate No.

1. Full name (in block letters)
2. Name of father (or husband)
3. Passport No./Emergency Certificate No.

This is to certify that the above-mentioned applicant who Intends to travel abroad is exempted from producing a Clearance Certificate under section 230(1) of the Income-tax Act, 1961 (43 of 1961), in respect of the journey/journeys to be undertaken on or after— and before—.

Place

Date

Income-tax Officer,
Foreign Section.

FORM NO. 35

(See rule 45)

APPEAL TO THE APPELLATE ASSISTANT COMMISSIONER OF
INCOME-TAXDesignation of the Appellate
Assistant Commissioner.

@ No of 19 19

Name and Address of the Appellant.

G.I.R. No.

•(Assessment year in connection with which the
appeal is preferred.Income-tax Officer passing the order appealed
against.Section and sub-section of the Income-tax Act,
1961 under which the Income-tax Officer passed
the order appealed against and the date of
such order.Where the appeal relates to any tax deducted under
section 195(i) > the date of payment of the tax.Where the appeal relates to any assessments or
penalty, the date of service of the relevant notice
of demand.In any other case, the date of service of the intima-
tion of the order appealed against.Section and clause of the Income-tax Act, 1961
under which the appeal is preferred.

•Relief claimed in appeal.

Address to which notices may be sent to the appe-
llant.Signed
(Appellant)

*Statement of Facts**Grounds of Appeal*Signed
(Appellant)

FORM OF VERIFICATION

I, the appellant, do hereby declare that what is stated above is true to the best of my Information and belief.

Place Signature

Date Status of appellant

NOTES.—(1) The form of appeal, grounds of appeal and the form of verification appended thereto shall be signed by a person in accordance with the provisions of rule 45(2).

(2) The memorandum of appeal, statement of facts and the grounds of appeal must be in duplicate and should be accompanied by a copy of the order appealed against and the notice of demand in original, if any.

(3) Delete the inappropriate words.

©These particulars will be filled in the office of the Appellate Assistant Commissioner.

Not to be filled in if the appeal relates to tax deducted under section 195(1).

•If the space provided herein is insufficient, separate englosures may be used for the purpose.

FORM No. 36

[See rule 47(1)]

FORM OF APPEAL TO THE APPELLATE TRIBUNAL

In the Income-tax Appellate Tribunal,

*Appeal No. of 10. 10.:

Appellant Versus Respondent

1. The State in which the assessment was made .
2. Section under which the order appealed against was passed.
3. ©Assessment year in connection with which the appeal is preferred.
4. **The Income-tax Officer passing the original order.
5. **Section of the Income-tax Act, 1961 under which the I.T.O. passed the order.
6. **The Appellate Assistant Commissioner passing the order under section 131(2)/250/271.
7. **The Inspecting Assistant Commissioner "passing the order under section 274(2).

-
8. **The Commissioner passing the order under section 263.
-
9. Date of Communication of the order appealed against.
-
10. Address to which notices may be sent to the appellant.
-
11. Address to which notices may be sent to the respondent.
-
- T2. @ (g) Relief claimed in appeal.
-

@ @ Grounds of Appeal.

- 1.
- 3.
- 3.
- 4-

etc.

Signed.
(Appellant)

Signed.
(Authorised representative, if any)

VERIFICATION

I, 1 the appellant do hereby declare that the facts stated above are true to the best of my information and belief.

Verified to-day the day of 19 ..

Signed.

NOTES 1.—The memorandum of appeal must be in triplicate and should be accompanied by two copies (at least one of which should be a certified copy) of the order appealed against and two copies of the relevant order of the Income-tax Officer.

2. The memorandum of appeal in the case of an appeal by an assessee under section 253(1) of the Act must be accompanied by a fee of one hundred rupees. It is suggested that the fee should be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a chalan from the Income-tax Officer and the triplicate chalan sent to the Appellate Tribunal with the memorandum of appeal. The Appellate Tribunal will not accept cheques, drafts, bundles or other negotiable instruments.

3. The memorandum of appeal should be written in English and should set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

4. *The number and year of appeal will be filled in in the office of the Appellate Tribunal.

5. *This column is not to be filled in where the appeal relates to any tax deducted under section 195(1).

6. **Delete the inapplicable columns.

7. *If the space provided is found insufficient, separate enclosures may be used for the purpose.

FORM NO. 36A.
[See rule 47(1)]

FORM OF MEMORANPUAI OF CROSS OBJECTIONS TO THE APPELLATE TRIBUNAL

In the Income-tax Appellate Tribunal,

•Ci-oiu ObJLctioii No. of 19 -TQ
**Ta-AHIT'II No. of TO -TQ
Appellu'it Vnissus Respondent

1. ** Appeal No. niloted by the Tribunal to which memorandum of cr's nbj-Uj' n-lucs.
2. The State in which the assessment was made.
3. Section under which the order appealed against was passed.
4. Assessment year in connection with which the memorandum of cross objections is preferred.
5. Date of receipt of notice of appeal filed by the appellant to the Tribunal.
6. Address to which notices may be sent to the respondent (cross objector).
7. Address, to which notices may be sent of the appellant.
8. @ (5) Relief claimed in the memorandum of cross objections.

@ (5) Grounds of Cross Objections,

1.
2,
3-
4-

tit.

Signed
(Respondent)

Signed.
(Authorised representative, if any).

VERIFICATION

I, 3 the respondent, do hereby declare that what is stated above is true to the best of my information and belief.

Verified to-day the

day of

19 .

Signed.

NOTES 1.—The memorandum of cross objections must be in triplicate.

2. The memorandum of cross objections should be written in English and should set forth, concisely and under distinct heads, the cross objections without any argument or narrative and such objections should be numbered consecutively.

3.*The number and year of memorandum of cross objections will be filled to in the office of the Appellate Tribunal.

4. ••The number and year of appeal as allotted by the office of the Tribunal and appearing in the notice of appeal received by the respondent is to be filled in here by the respondent.

5. @@If the space provided is found insufficient, separate enclosures may be used for the purpose.

FOHM No. 37

(See rule 48)

REFERENCE APPLICATION UNDER SECTION 256(1) IN THE INCOME-TAX APPELLATE TRIBUNAL,

In the matter of the assessment of (name of the assessee)
R. A. No. of 19..... (to be filled in by the office).
* a < T > *

Applicant.

Vs.

Respondent.

State from which the application is filed

Name and number of the appeal which gives rise to the reference

The applicant states as follows:—

1. that the appeal noted above was decided by the
Bench of the Tribunal on

2. that notice of the order under sub-section (1) of section 254 of the Income-tax Act, 1961, was served on the applicant on

3. that the facts which are admitted and/or found by the Appellate Tribunal and which are necessary for drawing up a statement of the case, are stated in the enclosure for ready reference.

4. that the following questions of law arise out of the order of the Appellate Tribunal:

(1)

(2)

(3)

5. that the applicant, therefore, requires under sub-section (1) of section 258 of the aforesaid Act, that a statement of the case be drawn up and the questions of law numbered out of the questions of law referred to in paragraph 4 above be referred to the High Court.

6. that the documents, or copies thereof, as specified below (the translation in English of the documents, where necessary, is annexed) be forwarded to the High Court with the statement of the case.

Signed.

(Applicant).

Signed.

(Authorised representative, If any).

NOTES.—The application when made by an assessee must be accompanied by a fee of one hundred rupees. It is suggested that the fee should be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India, after obtaining a chalan from the Income-tax Officer and the triplicate chalan sent to the Appellate Tribunal with the application. The Appellate Tribunal will not accept cheques, drafts, hundies, or other negotiable instruments.

FORM No. 38

(.See rule 53)

REGISTER OF INCOME-TAX PRACTITIONERS MAINTAINED BY THE
COMMISSIONER OF INCOME-TAX,

SI. No.	Name in full	Residential address	Professional address	If practising in partnership, names of firm and other partners
1	2	3	4	5

Qualifications	Date of entry in Register	Commissioner's signature	Punishment under section 288(5)(b) if any	Remarks
6	7	8	9	10

FORM NO. 39

(See rule 54)

FORM OF APPLICATION FOR REGISTRATION AS AUTHORISED INCOME-TAX PRACTITIONER,

Tq

.....

The Commissioner of Income-tax,

I hereby apply for registration as an authorised income-tax practitioner under clause (v)/(vi)/(vii) of section 288(2) of the Income-tax Act, 1961. The following particulars are furnished herewith:—

- (1) Name in full (block letters).
- (2) Father's name.
- (3) Permanent Residential Address.
- (4) Present Residential Address.
- (5) Professional Address(es) in India.
- (6) Principal place of profession in India.
- (7) If partner in a firm, names of the firm and other partners.

•I certify that I have passed the Accountancy Examination of
(a true copy of certificate enclosed).

*I certify that I have acquired the educational qualifications of
(d true copy of the certificate enclosed).

*I certify that I was an income-tax practitioner within the meaning of clause (iv) of sub-section (2) of section 61 of the Indian Income-tax Act, 1922 and **was** actually practising immediately, before 1st April, 1962, as such and some of **the** cases in which I appeared in that capacity are as below:—

Name & address of assesses	Assessment year	Designation of the Income-tax authority before whom appeared
1.		
3.		

I certify that I have been practising as an authorised income-tax practitioner since and that I have not so far made any application for re-registration as an authorised income-tax practitioner to any other Commissioner of Income-tax.

(Signature)

Verification

I,, do declare that what is stated in the above application is true to the best of my information and belief.

(Signature)

Date

*Delete inappropriate words.

FORM NO. 40

(See rule 55)

CERTIFICATE OF REGISTRATION

This is to certify that the name of
son (L of has **been**
entered in the register of authorised income-tax practitioners maintained in my
office under the Income-tax Act, 1961.

His Registration No. is

Commissioner of **Income-tax**;

Dated:

(SKAL)

PrRM Ho. 41
(Ste rule 74)

&rm for mainianing Accounts of SuiscrAers U a R<xos>ns<J Pr,vi4mt F*nd.

AccOMt clmd

Date

Paid to employee

Lapse Co employer or to Fund

Recovery by employer

Name Date of Joking Fund

Year and month	Salary	Co^trjbutions					Exempt			Not exempt			AdJit- total income OJunyii 11 & 121.	Amount on which abate- a;it is to be alb wed (Col. 10)	Remarks
		Contri- butions by empi lyefi	Regular c >n- tribu- ti">i5 by emp- \oy:-L	Em^oy- er's coatri- bution v^f a c^itm- g^it nature	Total of cols.	Total i-ter- est or, col. 6*	COT- t-irut!Oi h) -ra^byer 1 it e^ceediig « % fur the y^ar	Interest onSiims in c-1. 6 • 1/ in cf i/3rd *fsalary for the y:ir ai.i allowed at rate not esceed- ing ...	Emp- loyee's ci.uri- not exceed- ing i/5ih of s llany for the year or Rs.Sooo \yhich- ever is less	4-r-S-S	7—9	3—10			
1	2	3	4	5	6	7	3	9	10	ri	12	13	14	15	16
Balance brought forward.															
April															
May															
March															
TOTAL										1					

I	2	3	4	5	6	7	8	9	10	ii	12	13	14	15	16
Adjustment on account of temporary with draws account (ColB, 9 and 10 only)															
Adjustment on account of non-repayable withdraw- als account (columns n. 12 and 13).															
TOTAL car- ried over.															
NON-REPAYABLE; WITHDRAWALS ACCOUNT								TEMPORARY WITHDRAWALS ACCOUNT							

Amount												Advance	Repayment	Interest	
April	April	Balance brought forward		
May	May			
June	June			
July	July			
March	March			
Total												Balance carried over			

*If desired column 7 may be divided in to sub-columns to show separately the interest on column 3 and columns 4 and 5 respectively.

FORM NO. 42

(Sec rule 81)

**APPEAL AGAINST REFUSAL TO RECOGNISE OR WITHDRAWAL OF
•RECOGNITION FROM A PROVIDENT FUND****To**

The Secretary,
Central Board of Revenue,
New Delhi.

The petition of employer(s) carrying on
business or profession at

Your petitioner(s) applied to (obtained sanction from) the Commissioner of Income-tax under rule 3(1) of Part A of the Fourth Schedule to the Income-tax Act, 1961, for the recognition of the provident fund maintained by him (them) for the benefit of his (their) employees. The Commissioner of Income-tax has refused recognition (withdrawn recognition) for the reasons stated in his order dated of which a copy is attached

For the reasons set out below your petitioner(s) submit(s) that the fund should be (continue to be) recognised, and pray(s) that the Central Board of Revenue may be pleased to direct the Commissioner of Income-tax to accord recognition.

.....
continue the recognition.

Grounds of Appeal

- 1.
- 2.
- etc.

We/I, the petitioner(s) named in the above
petition do declare that what is stated therein, is true to the best of our/my
information and belief.

Signature.

Address of the Appellant.
.....
.....

Date:
.....

NOTES.—(1) Delete the inappropriate words or letters.

(2) The appeal should be accompanied by a fee of rupees one hundred. It is suggested that the fee should be credited in the treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a chalan from the Income-tax Officer and the triplicate chalan sent to the Board with the appeal. The Board will not accept cheques, drafts, hundies or other negotiable instruments.

FORM NO. 43

(See rule 97)

**APPEAL AGAINST REFUSAL TO APPROVE OR WITHDRAWAL OF
APPROVAL FROM A SUPERANNUATION FUND****To**

The Secretary,
Central Board of Revenue,
New Delhi.

The petition of employer(s) carrying on business or profession
at

Your petitioner(s) applied to (obtained sanction from) the Commissioner of Income-tax under rule 4(1) [2(1)] of "Part B of the Fourth- Schedule to the

Income-tax Act, 1961 for approval of the superannuation fund maintained by him (them). The Commissioner of Income-tax has refused approval (withdrawn approval) for the reasons stated in his order dated of which a copy is attached.

For the reasons set out below your petitioner(s) submit(s) that the fund should be (continue to be) approved and pray(s) that the Central Board of Revenue may be pleased to direct the Commissioner of Income-tax to accord approval.

continue the approval.

Grounds of Appeal

- 1.
- 2.
- S.
- etc.

We/I the petitioner(s) named in the above petition do declare that what is stated therein is true to the best of our/my information and belief.

Signature.

Address of the Appellant.

Date:

NOTES.—(1) Delete the inappropriate words or letters.

(2) The appeal should be accompanied by a fee of rupees one hundred. It is suggested that the fee should be credited in the treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a chalan from the Income-tax Officer and the triplicate chalan sent to the Board with the appeal. The Board will not accept cheques, drafts, hundies or other negotiable instruments.

FORM NO. 44

(See rule HI)

APPEAL AGAINST REFUSAL TO APPROVE OR WITHDRAWAL OF APPROVAL FROM A GRATUITY FUND

To

The Secretary,
Central Board of Revenue,
New Delhi.

The petition of employer(s) carrying on business or profession at

Your petitioner(s) applied to (obtained sanction from) the Commissioner of Income-tax under rule 4(1) [2(1)] of Part C of the Fourth Schedule to the Income-tax Act, 1961 for approval of the gratuity fund maintained by him (them). The Commissioner of Income-tax has refused approval (withdrawn approval) for the reasons stated in his order dated of which a copy is attached.

For the reasons set out below your petitioner(s) submit(s) that the fund should be (continue to be) approved and pray(s) that the Central Board of Revenue may be pleased to direct the Commissioner of Income-tax to accord approval

continue the approval.

Grounds of Appeal

- 1.
- 2.
- 3.
- etc.

We/I the petitioner(s) named in the above petition do declare that what is stated therein is true to the best of our/my information and belief.

Signature.

Address of the Appellant.

.....

.....

Date:

NOTES.—(1) Delete the inappropriate words or letters.

(2) The appeal should be accompanied by a fee of rupees one hundred. It is suggested that the fee should be credited in the treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a chalan from the Income-tax Officer and the triplicate chalan sent to the Board with the appeal. The Board will not accept cheques, diafts, hundies or other negotiable instruments.

FORM NO. 45

(See rule 112)

WARRANT OF AUTHORIZATION UNDER SECTION 132 OF THE INCOME-TAX ACT, 1961 AND RULE 111(10) OF THE INCOME-TAX RULES, 1962

The Income-tax Officer,

.....

Whereas information has been laid before me and on the consideration thereof I have been led to believe that certain books of account and/or documents which are or may be relevant to or useful for proceedings under the above Act in the case (name of the assessee with G.I.R. No.) have been kept and are to be found at (specify particulars of the building or place).

This is to authorise and require you

(Name of the Income-tax Officer)

- (a) to enter and search with such assistance of police officers as may be required, the said premises;
- (b) to place identification marks on such books and documents as may be found in the course of the search and as you may consider relevant to or useful for the proceedings aforesaid and to make a list thereof together with particulars of the identification marks;
- (c) to examine such books and/or documents and make, or cause to be made, copies or extracts from such books and documents;
- (d) to seize such books of account and/or documents, and take possession thereof;
- (e) to convey such books or documents to the office of the Income-tax Officer or any other authority not below the rank of an Income-tax Officer employed in the execution of the Act; and
- (f) to exercise all other powers and duties under the said section and the rules relating thereto.

SEAL

Commissioner of Income-tax.

FORM NO. 46

(See rule 113)

APPLICATION FOR INFORMATION UNDER SECTION 138 OF THE INCOME-TAX ACT, 1961

To

The Commissioner of Income-tax,

.....

sir,

I request you to furnish the information as to the amount of tax determined!

as payable by.....i.
 (here give name, status and complete address of the assessee)
 In respect of the assessment year commencing on the 1st April, 19.....
 SE The fee of Rs. 10 has been paid and the receipt is enclosed.

Signature of the applicant.....
 Name of the applicant (in
 capital letters).....
 Father's/Husband's name.....
 Full address.....

Dated.....19

NOTES.—(1) A separate application has to be made in respect of each assessee and for each assessment year.

(2) The fee should be credited in the treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a chalan from the Income-tax Officer and the triplicate chalan sent to the Commissioner along with the application.

(3) Regarding status, state whether the person about whom the information is required is an Individual, firm, etc.

FORM NO. 47

(See rule 113)

FORM IN WHICH INFORMATION TO BE GIVEN UNDER SECTION 138 OF THE
 INCOME-TAX ACT, 1961

Office of the.....

Date.....

No.....

To

.....

With reference to your application dated..... under section 138 of the Income-tax, 1961 requesting for information as to the amount of tax determined as payable by..... in respect of the assessment year commencing on 1st day of April, 19....., the said information is given below:—

Name and address of the assessee
 Status
 Assessment year
 Amount of tax determined as payable
 (in words and figures)

Signature of the authority
 furnishing the information.

(SEAL)

Dated.....19

FORM NO. 48

(See rule 113)

FORM IN WHICH INTIMATION TO BE SENT REGARDING NON-AVAIL-
ABILITY OF INFORMATION UNDER SECTION 138 OF THE INCOME-TAX
ACT, 1961

Office of the

.....

Date

No.

To

.....

.....

.....

With reference to your application dated under section 138
of the Income-tax ACT, 1961 requesting for information as to the amount of tax
determined as payable by in respect of the assess-
ment year commencing on the 1st day of April, 19... , I am to inform you that
the said information is not yet available.

(SEAL)

Signature

Dated19

FORM NO. 49

(See rule 113)

REFUSAL TO SUPPLY INFORMATION UNDER SECTION 138 OF THE
INCOME-TAX ACT, 1961

Office of the

.....

Dated

No.

To

.....

.....

.....

With reference to your application dated under section 138
of the Income-tax Act, 1961 requesting for information as to the amount of tax
determined as payable by in respect of the assess-
ment year commencing on the 1st day of April, 19... I am satisfied that there
are circumstances justifying its refusal and the information is accordingly refused.

(SEAL)

Signature

Dated19

FORM No. 50

(See rule 116)

RETURN OF INTEREST UNDER SECTION 285 OF THE INCOME-TAX, 1961

Name of payer

Address of payer

Year.....1st April, 19.... to 31st March, 19....

Resident payees/Non-resident payees/Resident but not ordinarily resident payees

Serial No.	Name of payee	Address of payee	Date of payment	Amount of interest or aggregate interest
1	2	3	4	5

I,, the Principal Officer of the Company hereby certify that the above statement contains a complete list of persons to whom interest or aggregate interest exceeding Rs. 400 (regardless of any interest paid to me/ the company.....) was paid during the period 1st April, 19.....31st March, 19.....

Signature.....

Dated.....19

NOTE.—Separate forms should be used for resident payees, non-resident payees and resident but not ordinarily resident payees.

FORM NO. 51

(See rule 117)

RETURN OF DIVIDENDS UNDER SECTION 281 OF THE INCOME-TAX, 1961

Name of Company

Address of Company

Year.....1st April, 19——to 31st March, 19....

Resident shareholders/ Non-resident shareholders/Resident but not ordinarily resident shareholders.

Sl. No.	Name of Shareholder	Address of shareholder	Date of declaration of dividends	Year In respect of Which dividend declared	Amount of dividends and tax deducted		
					Amount of dividend	Tax de-aeducted (sec. 194)	Net amount paid be share-holder
1	2	3	4		6	7	8

I,, the Principal Officer of the Company hereby certify that the above statement contains a complete list of—

- (1) the resident/non-resident shareholders -which are companies and to whom a dividend was distributed in the period from the 1st April, 19.... to the 31st March,; and
- (2) other resident/non-resident/resident but not ordinarily resident shareholders of the Company to whom a dividend or aggregate dividends exceeding Rs. 6,000* was or were distributed in the period from the 1st April, 19____ to the 31st March, 19....

Signature *

Dated 19 .. .

NOTE.—Separate form should be used for resident shareholders, non-resident shareholders and resident but not ordinarily resident shareholders.

[No. 13/F. No. 1(63)-61/TPL.]

*T P. GUPTA, Secy.

